

MISSOURI DEPARTMENT OF REVENUE



FY2008 BUDGET REQUEST

with Governor's Recommendations

**DEPARTMENT OF REVENUE
FISCAL YEAR 2008 BUDGET
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Overview

Missouri Department of Revenue

The Missouri Department of Revenue (department) serves as the central collection agency for all state revenues. It strives to ensure that all customers are served conscientiously and efficiently, revenues are collected at minimal administrative expense, and that the laws governing its operation are followed.

The core functions of the department are to:

- collect and refund taxes
- title and register motor vehicles, boats, and trailers
- license drivers and issue identification cards

In Fiscal Year 2006, the department collected \$8.2 billion or 97 percent of state General Revenue and \$2.6 billion in other state funds. In addition, the department collected and distributed over 1,000 local-option tax rates for Missouri cities, counties, and other political subdivisions.

State Tax Commission

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform the following functions:

- Equalize inter- and intra-county assessments
- Conduct *de novo* judicial hearings regarding valuation and classification appeals from local boards of equalization in individual assessment cases
- Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates
- Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements
- Conduct ratio studies to determine the assessment level in each county and to measure the quality of the assessment program
- Original assessment of the distributable property of railroads and public utilities

The State Tax Commission oversees an assessment system which is responsible for the annual collection of \$5.3 billion in property tax revenues, which serves as the financial foundation for public schools and local governmental agencies.

Missouri State Lottery

The Missouri Lottery's mission is to maximize revenues for public education through the creation and sales of fun and entertaining games consistent with the highest level of service, integrity, and public accountability.

The core functions of the Lottery are to:

- Recruit and license Lottery retailers
- Create, market, and distribute Lottery products
- Pay Lottery prizes and retailer commissions
- Collect Lottery revenues for public education

In fiscal year 2005, Lottery sales were \$918.5 million – an increase of 16 percent over the previous fiscal year – ranking Missouri number eight nationally in percentage increase in sales. During the same time period, Lottery profits increased by 19 percent to \$260.3 million.

Over the past 20 years, the Lottery has sold more than \$8 billion in product, contributed more than \$2.7 billion to the state and public education, and paid more than \$5 billion to players in prizes and more than \$550 million to retailers in commissions and incentives for selling Lottery products.

The Missouri Lottery works hard to be responsible stewards of the Lottery's money. Over the last 20 years, the Lottery's operating percentage has decreased from 14 percent to a record low of 3.9 percent last fiscal year – one of the lowest in the country. Over the past few years, the Lottery has completed a comprehensive Business Process Review Study, a strategic planning process, and created various cross-divisional teams which are developing and implementing numerous cost-saving initiatives that will ensure the Lottery continues to improve productivity and efficiency into the future.

State Auditor's Reports, Oversight Evaluations, and Missouri Sunset Act Reports

Program or Division Name	Type of Report	Date Issued	Website
Sales and Use Tax	State Auditor	March-05	www.auditor.mo.gov
Efforts to Enforce Uninsured Motorist Law	State Auditor	March-05	www.auditor.mo.gov
Municipal Tax on Telecommunications Companies	State Auditor	June-06	www.auditor.mo.gov/
Branch Office Conversion	State Auditor	June-06	www.auditor.mo.gov/
State Tax Commission	State Auditor	May-05	www.auditor.mo.gov
State Tax Commission	Legislative Joint Committee on Tax Policy	June-06	www.senate.mo.gov/taxpolicy/index.htm
State Lottery Commission	State Auditor	August-04	www.auditor.mo.gov

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86000C	DEPARTMENT: Revenue
BUDGET UNIT NAME: Department of Revenue	DIVISION: N/A

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST			
<p>The Department of Revenue (department) is requesting 100 percent flexibility based on total General Revenue (GR) and other funding for Fiscal Year 2008. The ability to respond to changing situations is sometimes difficult to manage with fixed budgets that have experienced cuts rather than growth in several years. With the core reductions and the impact of Amendment 3, the department's budget is tight and flexibility is needed to continue providing the best possible revenue collection results. One hundred percent flexibility is needed to obtain the maximum benefit in delivering service to Missouri citizens.</p>			
	Core	% of Flex Requested	Flex Request Amount
Personal Service	43,513,250	100%	43,513,250
Expense & Equipment	22,397,570	100%	22,397,570
	65,910,820	100%	65,910,820

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
The department transferred \$15,898,812 between divisions to facilitate the reorganization of programs.	100 percent flexibility was approved. Fiscal Year 2007 flexibility will be requested to maximize appropriated dollars in developing and delivering quality customer service to the taxpayers of Missouri.	The department anticipates using no more than 15 percent flexibility. To maximize the effectiveness of budget flexibility, it is important to allow the department to continue to draw upon all its appropriation dollars to obtain the maximum benefit of revenue collections in delivering services to Missouri citizens.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86000C	DEPARTMENT: Revenue
BUDGET UNIT NAME: Department of Revenue	DIVISION: N/A
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
<p>Transfers due to reorganization \$15,898,812</p> <p>Examples include restructuring the Field Compliance, Internal Compliance, Child Support Enforcement and MTAS units to the Fiscal Services Division and consolidating DOR mail functions, bankruptcy units, and Administrative Hearing Sections.</p>	<p>Fiscal Year 2007 flexibility will be requested to maximize appropriated dollars in developing and delivering quality customer service to the taxpayers of Missouri.</p>

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NEW DECISION ITEM
RANK: 2 **OF** 5

Department of Revenue	Budget Unit _____
Division N/A	
DI Name: General Structure Adjustment	DI# 0000012

1. AMOUNT OF REQUEST

	FY 2008 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: _____

	FY 2008 Governor's Recommendation			
	GR	Fed	Other	Total
PS	1,058,528	7,053	239,817	1,305,398
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	1,058,528	7,053	239,817	1,305,398

FTE 0.00 0.00 0.00 0.00

Est. Fringe	518,255	3,453	117,414	639,123
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: _____

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input checked="" type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Governor Blunt recommended a three percent general structure adjustment. The Department of Revenue's breakdown by division follows:

Customer Services Division - Taxation	\$416,841
Customer Services Division - MV/DL/CAB	33,493
Legal Services Division	66,551
Fiscal Services Division	294,242
Highway Collections	472,341
Mail Center Consolidation	21,930
Total	\$1,305,398

NEW DECISION ITEM
RANK: 2 OF 5

Department of Revenue		Budget Unit							
Division N/A									
DI Name: General Structure Adjustment	DI# 0000012								
4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)									
<p>The Office of Administration's Division of Budget and Planning calculated the 3 percent increase.</p>									
5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.									
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Total EE	0		0		0		0		0
Program Distributions									
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 2 OF 5

Department of Revenue		Budget Unit _____							
Division N/A									
DI Name: General Structure Adjustment		DI# 0000012							
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-
Total PS	1,058,528 <u>1,058,528</u>	0.0	7,053 <u>7,053</u>	0.0	239,817 <u>239,817</u>	0.0	1,305,398 <u>1,305,398</u>	0.0 <u>0.0</u>	0
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions									
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers									
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>1,058,528</u>	0.0	<u>7,053</u>	0.0	<u>239,817</u>	0.0	<u>1,305,398</u>	0.0	0

NEW DECISION ITEM
RANK: 2 OF 5

Department of Revenue	Budget Unit
Division N/A	
DI Name: General Structure Adjustment	DI# 0000012

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
CLERK I	0	0.00	0	0.00	0	0.00	652	0.00
OFFICE SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	5,184	0.00
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	1,875	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	5,083	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	0	0.00	807	0.00
GENERAL OFFICE ASSISTANT	0	0.00	0	0.00	0	0.00	1,911	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	2,247	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	18,833	0.00
PHOTOGRAPHIC-MACHINE OPER	0	0.00	0	0.00	0	0.00	9,531	0.00
INFORMATION SUPPORT COOR	0	0.00	0	0.00	0	0.00	782	0.00
STORES CLERK	0	0.00	0	0.00	0	0.00	1,237	0.00
STOREKEEPER I	0	0.00	0	0.00	0	0.00	552	0.00
SUPPLY MANAGER I	0	0.00	0	0.00	0	0.00	630	0.00
PROCUREMENT OFCR I	0	0.00	0	0.00	0	0.00	692	0.00
PROCUREMENT OFCR II	0	0.00	0	0.00	0	0.00	811	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	0	0.00	6,328	0.00
AUDITOR I	0	0.00	0	0.00	0	0.00	945	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	2,184	0.00
ACCOUNTANT II	0	0.00	0	0.00	0	0.00	669	0.00
ACCOUNTANT III	0	0.00	0	0.00	0	0.00	724	0.00
ACCOUNTING SPECIALIST II	0	0.00	0	0.00	0	0.00	1,342	0.00
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	0	0.00	816	0.00
PERSONNEL ANAL I	0	0.00	0	0.00	0	0.00	518	0.00
PERSONNEL ANAL II	0	0.00	0	0.00	0	0.00	1,491	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	0	0.00	791	0.00
TRAINING TECH I	0	0.00	0	0.00	0	0.00	1,959	0.00
TRAINING TECH II	0	0.00	0	0.00	0	0.00	2,109	0.00
TRAINING TECH III	0	0.00	0	0.00	0	0.00	678	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	1,261	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	597	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	7,237	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	6,147	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
PERSONNEL CLERK	0	0.00	0	0.00	0	0.00	1,085	0.00
LEGISLATIVE COORDINATOR	0	0.00	0	0.00	0	0.00	1,507	0.00
APPEALS REFEREE I	0	0.00	0	0.00	0	0.00	2,071	0.00
ADMINISTRATIVE ANAL I	0	0.00	0	0.00	0	0.00	4,994	0.00
ADMINISTRATIVE ANAL II	0	0.00	0	0.00	0	0.00	5,862	0.00
ADMINISTRATIVE ANAL III	0	0.00	0	0.00	0	0.00	1,054	0.00
INVESTIGATOR II	0	0.00	0	0.00	0	0.00	4,475	0.00
INVESTIGATOR III	0	0.00	0	0.00	0	0.00	3,234	0.00
LABOR SPV	0	0.00	0	0.00	0	0.00	475	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	0	0.00	397	0.00
GRAPHIC ARTS SPEC II	0	0.00	0	0.00	0	0.00	619	0.00
TAX PROCESSING TECH I	0	0.00	0	0.00	0	0.00	7,010	0.00
TAX PROCESSING TECH II	0	0.00	0	0.00	0	0.00	15,980	0.00
TAX PROCESSING TECH III	0	0.00	0	0.00	0	0.00	6,943	0.00
TAX PROCESSING TECH IV	0	0.00	0	0.00	0	0.00	1,872	0.00
TAX COLLECTION TECH I	0	0.00	0	0.00	0	0.00	1,136	0.00
TAX COLLECTION TECH II	0	0.00	0	0.00	0	0.00	6,988	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	0	0.00	718	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	24,921	0.00
TELEPHONE INFO OPERATOR I REV	0	0.00	0	0.00	0	0.00	15,037	0.00
TELEPHONE INFO OPERATOR II REV	0	0.00	0	0.00	0	0.00	35,065	0.00
REVENUE FIELD SERVICES COOR	0	0.00	0	0.00	0	0.00	13,283	0.00
REVENUE LICENSING TECH I	0	0.00	0	0.00	0	0.00	37,980	0.00
REVENUE LICENSING TECH II	0	0.00	0	0.00	0	0.00	106,919	0.00
FACILITIES OPERATIONS MGR B2	0	0.00	0	0.00	0	0.00	1,005	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	0	0.00	2,385	0.00
FISCAL & ADMINISTRATIVE MGR B2	0	0.00	0	0.00	0	0.00	1,046	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	0	0.00	1,259	0.00
HUMAN RESOURCES MGR B1	0	0.00	0	0.00	0	0.00	1,769	0.00
HUMAN RESOURCES MGR B2	0	0.00	0	0.00	0	0.00	794	0.00
HUMAN RESOURCES MGR B3	0	0.00	0	0.00	0	0.00	1,266	0.00
INVESTIGATION MGR B3	0	0.00	0	0.00	0	0.00	1,073	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	0	0.00	15,584	0.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	0	0.00	5,585	0.00
REVENUE MANAGER, BAND 3	0	0.00	0	0.00	0	0.00	1,928	0.00
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	0	0.00	1,932	0.00
DEPUTY STATE DEPT DIRECTOR	0	0.00	0	0.00	0	0.00	1,865	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	0	0.00	1,974	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	6,028	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	2,240	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	0	0.00	1,027	0.00
PARALEGAL	0	0.00	0	0.00	0	0.00	548	0.00
LEGAL COUNSEL	0	0.00	0	0.00	0	0.00	4,531	0.00
SENIOR COUNSEL	0	0.00	0	0.00	0	0.00	20,795	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	5,958	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	0	0.00	807	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	4,694	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	472,341	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$472,341	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$284,045	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$188,296	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES TAX								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
OFFICE SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	7,672	0.00
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	1,554	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	2,466	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	0	0.00	3,324	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	5,489	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	2,099	0.00
PHOTOGRAPHIC-MACHINE OPER	0	0.00	0	0.00	0	0.00	1,253	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	0	0.00	3,054	0.00
ACCOUNTANT III	0	0.00	0	0.00	0	0.00	1,360	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	836	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	1,035	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	2,033	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	0	0.00	706	0.00
TAX PROCESSING TECH I	0	0.00	0	0.00	0	0.00	86,416	0.00
TAX PROCESSING TECH II	0	0.00	0	0.00	0	0.00	111,228	0.00
TAX PROCESSING TECH III	0	0.00	0	0.00	0	0.00	36,215	0.00
TAX PROCESSING TECH IV	0	0.00	0	0.00	0	0.00	9,788	0.00
TAX COLLECTION TECH I	0	0.00	0	0.00	0	0.00	6,976	0.00
TAX COLLECTION TECH II	0	0.00	0	0.00	0	0.00	13,094	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	0	0.00	2,454	0.00
TAXPAYER SERVICES REP I	0	0.00	0	0.00	0	0.00	10,949	0.00
TAXPAYER SERVICES REP II	0	0.00	0	0.00	0	0.00	25,430	0.00
TAXPAYER SERVICES SUPV	0	0.00	0	0.00	0	0.00	11,567	0.00
TAXPAYER SERVICES OFFICE MGR	0	0.00	0	0.00	0	0.00	3,503	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	14,346	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	0	0.00	14,501	0.00
REVENUE MANAGER, BAND 3	0	0.00	0	0.00	0	0.00	3,806	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	2,647	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	1,266	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES TAX								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
OTHER	0	0.00	0	0.00	0	0.00	29,774	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	416,841	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$416,841	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$398,166	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$18,675	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES MV-DL								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	8,545	0.00
FORMS ANAL III	0	0.00	0	0.00	0	0.00	1,202	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	909	0.00
ACCOUNTANT II	0	0.00	0	0.00	0	0.00	979	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	1,048	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	2,514	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	1,128	0.00
TELEPHONE INFO OPERATOR I REV	0	0.00	0	0.00	0	0.00	1,821	0.00
TELEPHONE INFO OPERATOR II REV	0	0.00	0	0.00	0	0.00	2,121	0.00
REVENUE LICENSING TECH I	0	0.00	0	0.00	0	0.00	362	0.00
REVENUE LICENSING TECH II	0	0.00	0	0.00	0	0.00	8,292	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	0	0.00	777	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	3,795	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	33,493	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$33,493	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$11,857	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$5,617	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$16,019	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	403	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,833	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	818	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	3,821	0.00
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	0	0.00	544	0.00
PERSONNEL ANAL I	0	0.00	0	0.00	0	0.00	318	0.00
PERSONNEL ANAL II	0	0.00	0	0.00	0	0.00	914	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	0	0.00	484	0.00
TRAINING TECH III	0	0.00	0	0.00	0	0.00	416	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	366	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	265	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	633	0.00
PERSONNEL CLERK	0	0.00	0	0.00	0	0.00	2,186	0.00
LEGISLATIVE COORDINATOR	0	0.00	0	0.00	0	0.00	1,416	0.00
INVESTIGATOR II	0	0.00	0	0.00	0	0.00	15,804	0.00
INVESTIGATOR III	0	0.00	0	0.00	0	0.00	3,506	0.00
GRAPHIC ARTS SPEC II	0	0.00	0	0.00	0	0.00	379	0.00
TAX PROCESSING TECH III	0	0.00	0	0.00	0	0.00	3,195	0.00
HUMAN RESOURCES MGR B2	0	0.00	0	0.00	0	0.00	497	0.00
HUMAN RESOURCES MGR B3	0	0.00	0	0.00	0	0.00	809	0.00
INVESTIGATION MGR B3	0	0.00	0	0.00	0	0.00	951	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	1,061	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	764	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	0	0.00	5,390	0.00
PARALEGAL	0	0.00	0	0.00	0	0.00	336	0.00
LEGAL COUNSEL	0	0.00	0	0.00	0	0.00	2,532	0.00
SENIOR COUNSEL	0	0.00	0	0.00	0	0.00	15,487	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	0	0.00	538	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	885	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	66,551	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$66,551	0.00
GENERAL REVENUE								
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$12,894	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FISCAL SERVICES								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,878	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	0	0.00	3,671	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	1,471	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	1,792	0.00
STOREKEEPER I	0	0.00	0	0.00	0	0.00	896	0.00
SUPPLY MANAGER I	0	0.00	0	0.00	0	0.00	386	0.00
PROCUREMENT OFCR I	0	0.00	0	0.00	0	0.00	424	0.00
PROCUREMENT OFCR II	0	0.00	0	0.00	0	0.00	497	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	0	0.00	7,845	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	2,159	0.00
ACCOUNTANT II	0	0.00	0	0.00	0	0.00	446	0.00
ACCOUNTANT III	0	0.00	0	0.00	0	0.00	434	0.00
ACCOUNTING SPECIALIST II	0	0.00	0	0.00	0	0.00	847	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	427	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	964	0.00
LABOR SPV	0	0.00	0	0.00	0	0.00	292	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	0	0.00	949	0.00
TAX PROCESSING TECH III	0	0.00	0	0.00	0	0.00	896	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	0	0.00	782	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	980	0.00
TAX AUDIT REVIEW SPECIALIST	0	0.00	0	0.00	0	0.00	3,388	0.00
TAX AUDITOR I	0	0.00	0	0.00	0	0.00	29,296	0.00
TAX AUDITOR II	0	0.00	0	0.00	0	0.00	21,727	0.00
TAX AUDITOR III	0	0.00	0	0.00	0	0.00	85,845	0.00
TAX AUDIT SUPV	0	0.00	0	0.00	0	0.00	48,250	0.00
FACILITIES OPERATIONS MGR B2	0	0.00	0	0.00	0	0.00	597	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	0	0.00	1,783	0.00
FISCAL & ADMINISTRATIVE MGR B2	0	0.00	0	0.00	0	0.00	641	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	0	0.00	772	0.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	0	0.00	11,751	0.00
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	0	0.00	1,289	0.00
DEPUTY STATE DEPT DIRECTOR	0	0.00	0	0.00	0	0.00	1,243	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FISCAL SERVICES								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	0	0.00	2,511	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	867	0.00
OUT-STATE AUDIT PERSONNEL	0	0.00	0	0.00	0	0.00	54,650	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	1,115	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	481	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	294,242	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$294,242	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$292,117	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$1,436	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$689	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MAIL CENTER CONSOLIDATION								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	877	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,874	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	14,542	0.00
MAILING EQUIPMENT OPER	0	0.00	0	0.00	0	0.00	2,338	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	1,074	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	1,225	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	21,930	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$21,930	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$18,686	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$3,244	0.00

NEW DECISION ITEM

RANK: 5 OF 5

Department of Revenue	Budget Unit	86150C
Fiscal Services Division Postage		
DI Name Postage Rate Increase	DI# 1860022	

1. AMOUNT OF REQUEST

	FY 2008 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	318,003	0	150,247	468,250
PSD	0	0	0	0
TRF	0	0	0	0
Total	318,003	0	150,247	468,250

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department (0644),
DOR Information (0619), Motor Vehicle Commission (0588)
Health Initiatives (0275), Conservation Commission (0609)

	FY 2008 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department (0644),
DOR Information (0619), Motor Vehicle Commission (0588)
Health Initiatives (0275), Conservation Commission (0609)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

In May 2006, the Postal Service filed a rate case with the Postal Rate Commission seeking to raise postage rates to cover increasing operating costs. The new rates will take effect May 2007. The increased rate reflects a 7.7 percent rate increase for First-Class Mail. The postage rate for a one-ounce piece of First-Class Mail will increase from 39 to 42 cents.

NEW DECISION ITEM

RANK: 5 OF 5

Department of Revenue	Budget Unit	86150C
Fiscal Services Division Postage		
DI Name Postage Rate Increase	DI# 1860022	

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The department calculated the additional postage needed by multiplying its core request by 7.7 percent.

General Revenue	\$2,843,200	x	7.7%	=	\$218,926
DOR Information	185,137	x	7.7%	=	14,256
Motor Vehicle Commission	40,843	x	7.7%	=	3,145
Health Initiatives	4,989	x	7.7%	=	384
Conservation	1,247	x	7.7%	=	96
Highway Collections - GR	\$1,286,725	x	7.7%	=	\$99,077
Highway Collections - Hwy	1,719,039	x	7.7%	=	132,366
Total					\$468,250

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
190 Supplies	318,003				150,247		468,250		
Total EE	318,003		0		150,247		468,250		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers							0		
Total TRF	0		0		0		0		0
Grand Total	318,003	0.0	0	0.0	150,247	0.0	468,250	0.0	0

NEW DECISION ITEM

RANK: 5 OF 5

Department of Revenue			Budget Unit		86150C					
Fiscal Services Division Postage										
DI Name Postage Rate Increase			DI# 1860022							
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
Total EE	0		0		0		0		0	
Program Distributions							0			
Total PSD	0		0		0		0		0	
Transfers							0			
Total TRF	0		0		0		0		0	
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0	

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue	Budget Unit	86150C
Fiscal Services Division Postage		
DI Name Postage Rate Increase	DI# 1860022	

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

Turn-around time for incoming mail

(in hours)

	<u>FY2003</u>	<u>FY2004</u>	<u>FY2005</u>	<u>FY2006</u>
January-March	2.2	2.8	2.7	2.9
May-December	1.5	1.8	1.9	1.9

6b. Provide an efficiency measure.

Dollars avoided through automation/pre-sort

<u>FY2004</u>	<u>FY2005</u>	<u>FY2006</u>
\$1,135,957	\$1,145,778	\$962,000

6c. Provide the number of clients/individuals served, if applicable.

Mail Processed by Fiscal Year

(in millions)

	<u>FY2003</u>	<u>FY2004</u>	<u>FY2005</u>	<u>FY2006</u>
Incoming	6.6	6.1	6.1	6.1
Outgoing	15.6	13.7	13.4	13.0

6d. Provide a customer satisfaction measure, if available.

N/A

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

N/A

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
Postage Increase - 1860022								
SUPPLIES	0	0.00	0	0.00	231,443	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	231,443	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$231,443	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$99,077	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$132,366	0.00		0.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
POSTAGE								
Postage Increase - 1860022								
SUPPLIES	0	0.00	0	0.00	236,807	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	236,807	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$236,807	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$218,926	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$17,881	0.00		0.00

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	10,096,930	347.17	9,675,402	331.14	9,675,402	331.14	9,468,069	321.41
STATE HWYS AND TRANS DEPT	7,215,099	247.36	6,384,618	222.25	6,384,618	222.25	6,276,466	218.73
TOTAL - PS	17,312,029	594.53	16,060,020	553.39	16,060,020	553.39	15,744,535	540.14
EXPENSE & EQUIPMENT								
GENERAL REVENUE	29,506	0.00	4,441,797	0.00	4,441,797	0.00	4,441,797	0.00
STATE HWYS AND TRANS DEPT	7,223,616	0.00	4,986,404	0.00	4,986,404	0.00	4,986,404	0.00
TOTAL - EE	7,253,122	0.00	9,428,201	0.00	9,428,201	0.00	9,428,201	0.00
TOTAL	24,565,151	594.53	25,488,221	553.39	25,488,221	553.39	25,172,736	540.14
GENERAL STRUCTURE ADJUSTMENT - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	284,045	0.00
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	0	0.00	188,296	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	472,341	0.00
TOTAL	0	0.00	0	0.00	0	0.00	472,341	0.00
Postage Increase - 1860022								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	99,077	0.00	0	0.00
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	132,366	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	231,443	0.00	0	0.00
TOTAL	0	0.00	0	0.00	231,443	0.00	0	0.00
GRAND TOTAL	\$24,565,151	594.53	\$25,488,221	553.39	\$25,719,664	553.39	\$25,645,077	540.14

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CORE DECISION ITEM

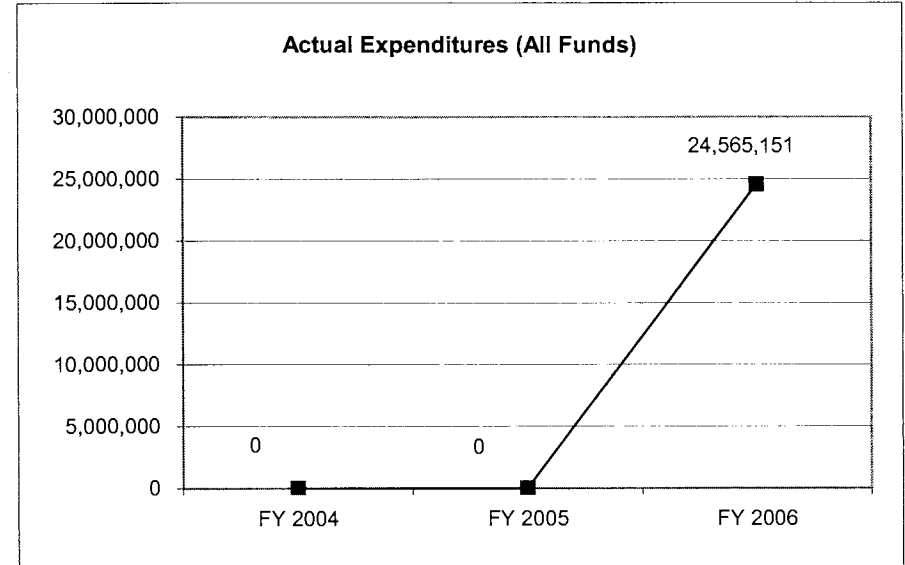
Department of Revenue					Budget Unit 86110C				
Customer Services, Fiscal Services and Legal Services Divisions									
Core - Highway Collections									
1. CORE FINANCIAL SUMMARY									
FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	9,675,402	0	6,384,618	16,060,020	PS	9,468,069	0	6,276,466	15,744,535
EE	4,441,797	0	4,986,404	9,428,201	EE	4,441,797	0	4,986,404	9,428,201
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	14,117,199	0	11,371,022	25,488,221	Total	13,909,866	0	11,262,870	25,172,736
FTE	331.14	0.00	222.25	553.39	FTE	321.41	0.00	218.73	540.14
Est. Fringe	4,737,077	0	3,125,909	7,862,986	Est. Fringe	4,635,567	0	3,072,958	7,708,524
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:	State Highways and Transportation Department Fund (0644)				Other Funds:	State Highways and Transportation Department Fund (0644)			
2. CORE DESCRIPTION									
<p>Constitutional Amendment 3 passed by a majority vote on the 2004 General Election ballot limiting the amount of highway funding the Department of Revenue (Department) may spend to the cost of collection up to but not exceeding 3 percent of the collection of a particular tax or fee collected per Article IV, Sections 29, 30(a), 30(b), and 30(c) of the Constitution of the State of Missouri.</p> <p>The Highway Collections core is comprised of the highway funding the department is appropriated pursuant to Constitutional Amendment 3 and the amount of General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license fee responsibilities of the department as set out in statute. Failure to fulfill these statutory obligations would have a negative impact on the collection of highway funding and the safety of Missouri's highway system as motor vehicle and driver license suspension and revocation actions could be jeopardized.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
Fuel Tax Program					Motor Vehicle Registration Program				
Driver License Program					Motor Vehicle Title Program				

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86110C</u>
Customer Services, Fiscal Services and Legal Services Divisions	
Core - Highway Collections	

4. FINANCIAL HISTORY

	<u>FY 2004</u> <u>Actual</u>	<u>FY 2005</u> <u>Actual</u>	<u>FY 2006</u> <u>Actual</u>	<u>FY 2007</u> <u>Current Yr.</u>
Appropriation (All Funds)	0	0	26,693,994	25,488,221
Less Reverted (All Funds)	0	0	(756,705)	N/A
Budget Authority (All Funds)	0	0	25,937,289	N/A
Actual Expenditures (All Funds)	0	0	24,565,151	N/A
Unexpended (All Funds)	0	0	1,372,138	N/A
Unexpended, by Fund:				
General Revenue	0	0	1,067,299	N/A
Federal	0	0	0	N/A
Other	0	0	304,839	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:	Division Allocations Fiscal Year 2007:	GR	HWY
	Customer Services Division - MV/DL/CAB	10,194,859	6,685,932
	Customer Services Division - Taxation	637,199	1,213,767
	Fiscal Services Division	770,581	543,910
	Legal Services Division	1,227,835	1,208,374
	Postage	1,286,725	1,719,039
		<u>14,117,199</u>	<u>11,371,022</u>

CORE RECONCILIATION

DEPARTMENT OF REVENUE

HIGHWAY COLLECTIONS

5. CORE RECONCILIATION

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	553.39	9,675,402	0	6,384,618	16,060,020	
		EE	0.00	4,441,797	0	4,986,404	9,428,201	
		Total	553.39	14,117,199	0	11,371,022	25,488,221	
DEPARTMENT CORE ADJUSTMENTS								
Core Reallocation	[#982]	PS	1.00	24,684	0	0	24,684	Consolidation of bankruptcy functions.
Core Reallocation	[#1094]	PS	(2.00)	(46,649)	0	0	(46,649)	Distribution Center staff transfer to CSD Taxation Bureau.
Core Reallocation	[#1096]	PS	(1.00)	(24,684)	0	0	(24,684)	PS transfer to Legal Services Division for Bankruptcy Unit.
Core Reallocation	[#1924]	PS	2.00	46,649	0	0	46,649	Distribution Center staff transfer from MV/DL/CAB
NET DEPARTMENT CHANGES			0.00	0	0	0	0	
DEPARTMENT CORE REQUEST								
		PS	553.39	9,675,402	0	6,384,618	16,060,020	
		EE	0.00	4,441,797	0	4,986,404	9,428,201	
		Total	553.39	14,117,199	0	11,371,022	25,488,221	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reallocation	[#3307]	PS	(13.25)	(207,333)	0	(108,152)	(315,485)	To central mail consolidation HB section
NET GOVERNOR CHANGES			(13.25)	(207,333)	0	(108,152)	(315,485)	
GOVERNOR'S RECOMMENDED CORE								
		PS	540.14	9,468,069	0	6,276,466	15,744,535	
		EE	0.00	4,441,797	0	4,986,404	9,428,201	
		Total	540.14	13,909,866	0	11,262,870	25,172,736	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2006 ACTUAL DOLLAR	FY 2006 ACTUAL FTE	FY 2007 BUDGET DOLLAR	FY 2007 BUDGET FTE	FY 2008 DEPT REQ DOLLAR	FY 2008 DEPT REQ FTE	FY 2008 GOV REC DOLLAR	FY 2008 GOV REC FTE
HIGHWAY COLLECTIONS								
CORE								
CLERK I	22,841	1.08	21,740	1.00	21,740	1.00	21,740	1.00
OFFICE SUPPORT ASST (CLERICAL)	180,622	8.79	338,924	16.00	172,788	8.00	172,788	8.00
SR OFC SUPPORT ASST (CLERICAL)	34,427	1.35	89,379	3.50	62,500	2.50	62,500	2.50
ADMIN OFFICE SUPPORT ASSISTANT	122,926	4.41	202,502	7.19	169,400	6.19	169,400	6.19
SR OFC SUPPORT ASST (STENO)	62,983	2.44	26,894	1.00	26,894	1.00	26,894	1.00
GENERAL OFFICE ASSISTANT	61,874	3.00	63,685	3.00	63,685	3.00	63,685	3.00
OFFICE SUPPORT ASST (KEYBRD)	440,274	21.04	857,458	40.70	303,439	13.86	74,908	3.48
SR OFC SUPPORT ASST (KEYBRD)	538,092	22.78	990,844	40.50	627,721	25.50	627,721	25.50
MAILING EQUIPMENT OPER	38,184	1.52	45,991	1.75	45,991	1.75	0	0.00
PHOTOGRAPHIC-MACHINE OPER	306,079	13.98	317,716	14.00	317,716	14.00	317,716	14.00
EDP SCHEDULER	95,087	3.34	0	0.00	0	0.00	0	0.00
COMPUTER SUPPORT SVCS SPV	17,960	0.49	0	0.00	0	0.00	0	0.00
INFORMATION SUPPORT COOR	17,718	0.71	26,071	1.00	26,071	1.00	26,071	1.00
COMPUTER INFO TECH TRAINEE	75,242	2.86	0	0.00	0	0.00	0	0.00
COMPUTER INFO TECHNOLOGIST I	56,327	1.81	0	0.00	0	0.00	0	0.00
COMPUTER INFO TECHNOLOGIST II	187,148	5.26	0	0.00	0	0.00	0	0.00
COMPUTER INFO TECHNOLOGIST III	733,586	18.14	0	0.00	0	0.00	0	0.00
COMPUTER INFO TECH SUPV I	7,436	0.16	0	0.00	0	0.00	0	0.00
COMPUTER INFO TECH SUPV II	239,436	4.29	0	0.00	0	0.00	0	0.00
COMPUTER INFO TECH SPEC I	439,215	9.48	0	0.00	0	0.00	0	0.00
COMPUTER INFO TECH SPEC II	103,938	1.86	0	0.00	0	0.00	0	0.00
COMP INFO TECHNOLOGY MGR I	48,739	0.75	0	0.00	0	0.00	0	0.00
STORES CLERK	41,689	2.09	62,650	3.00	41,249	2.00	41,249	2.00
STOREKEEPER I	20,812	0.91	18,396	1.07	18,396	1.07	18,396	1.07
SUPPLY MANAGER I	22,168	0.68	21,008	0.62	21,008	0.62	21,008	0.62
PROCUREMENT OFCR I	18,989	0.53	23,066	0.62	23,066	0.62	23,066	0.62
PROCUREMENT OFCR II	23,037	0.55	27,027	0.62	27,027	0.62	27,027	0.62
FORMS ANAL III	32,277	0.84	0	0.00	0	0.00	0	0.00
ACCOUNT CLERK II	228,831	9.97	232,542	11.00	210,933	10.00	210,933	10.00
AUDITOR I	17,442	0.58	31,500	1.00	31,500	1.00	31,500	1.00
ACCOUNTANT I	76,336	2.80	72,783	2.15	72,783	2.15	72,783	2.15
ACCOUNTANT II	52,919	1.52	42,651	0.95	22,319	0.55	22,319	0.55

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
ACCOUNTANT III	38,645	1.01	50,092	1.25	24,135	0.62	24,135	0.62
ACCOUNTING SPECIALIST II	0	0.00	0	0.00	44,742	1.03	44,742	1.03
HUMAN RELATIONS OFCR II	21,265	0.49	27,196	0.60	27,196	0.60	27,196	0.60
PERSONNEL ANAL I	10,808	0.41	17,286	0.62	17,286	0.62	17,286	0.62
PERSONNEL ANAL II	39,390	1.01	49,691	1.24	49,691	1.24	49,691	1.24
PUBLIC INFORMATION COOR	19,028	0.47	26,339	0.62	26,339	0.62	26,339	0.62
TRAINING TECH I	64,176	2.04	65,295	2.00	65,295	2.00	65,295	2.00
TRAINING TECH II	80,392	2.37	92,904	2.62	70,287	2.00	70,287	2.00
TRAINING TECH III	5,577	0.15	0	0.00	22,617	0.62	22,617	0.62
EXECUTIVE I	55,235	1.85	59,920	2.00	59,920	2.00	42,022	1.50
EXECUTIVE II	33,141	0.93	42,951	1.24	42,951	1.24	19,886	0.62
MANAGEMENT ANALYSIS SPEC I	186,423	5.43	241,256	6.80	241,256	6.80	241,256	6.80
MANAGEMENT ANALYSIS SPEC II	115,989	2.92	204,901	5.40	204,901	5.40	204,901	5.40
PERSONNEL CLERK	40,919	1.58	36,168	1.75	36,168	1.75	36,168	1.75
TELECOMMUN TECH I	14,476	0.55	0	0.00	0	0.00	0	0.00
TELECOMMUN TECH II	4,110	0.14	0	0.00	0	0.00	0	0.00
LEGISLATIVE COORDINATOR	28,892	0.60	50,232	1.00	50,232	1.00	50,232	1.00
APPEALS REFEREE I	67,782	2.01	67,170	2.00	69,036	2.00	69,036	2.00
APPEALS REFEREE II	37,812	1.00	39,324	1.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL I	73,975	2.74	83,716	3.00	166,452	5.00	166,452	5.00
ADMINISTRATIVE ANAL II	126,776	4.04	195,399	6.00	195,399	6.00	195,399	6.00
ADMINISTRATIVE ANAL III	20,610	0.61	35,144	1.00	35,144	1.00	35,144	1.00
INVESTIGATOR II	191,996	5.45	149,177	4.60	149,177	4.60	149,177	4.60
INVESTIGATOR III	68,165	1.57	107,823	2.00	107,823	2.00	107,823	2.00
LABOR SPV	16,450	0.67	15,854	0.62	15,854	0.62	15,854	0.62
MOTOR VEHICLE DRIVER	15,742	0.72	13,255	0.62	13,255	0.62	13,255	0.62
GRAPHIC ARTS SPEC II	15,746	0.49	20,635	0.62	20,635	0.62	20,635	0.62
TAX PROCESSING TECH I	128,923	5.98	233,654	7.00	233,654	7.00	233,654	7.00
TAX PROCESSING TECH II	524,313	22.23	532,672	23.33	532,672	23.33	532,672	23.33
TAX PROCESSING TECH III	144,849	5.52	205,363	7.52	231,439	8.52	231,439	8.52
TAX PROCESSING TECH IV	30,850	1.08	62,400	2.00	62,400	2.00	62,400	2.00
TAX COLLECTION TECH I	66,932	3.11	37,861	1.50	37,861	1.50	37,861	1.50

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
TAX COLLECTION TECH II	58,352	2.48	232,938	11.00	232,938	11.00	232,938	11.00
TAX COLLECTION TECH III	42,499	1.66	23,920	1.00	23,920	1.00	23,920	1.00
TAXPAYER SERVICES REP I	13,639	0.58	0	0.00	0	0.00	0	0.00
TAXPAYER SERVICES REP II	32,711	1.21	0	0.00	0	0.00	0	0.00
TAXPAYER SERVICES SUPV	15,447	0.46	0	0.00	0	0.00	0	0.00
TAXPAYER SERVICES OFFICE MGR	3,009	0.08	0	0.00	0	0.00	0	0.00
REVENUE LICENSING UNIT SUPV	16,945	0.67	26,071	1.00	0	0.00	0	0.00
REVENUE SECTION SUPV	780,547	24.55	830,673	25.00	830,673	25.00	830,673	25.00
TELEPHONE INFO OPERATOR I REV	259,863	12.54	330,157	15.00	501,229	23.00	501,229	23.00
TELEPHONE INFO OPERATOR II REV	1,228,846	53.10	1,288,830	54.00	1,168,837	48.00	1,168,837	48.00
REVENUE FIELD SERVICES REP	2,786	0.10	0	0.00	0	0.00	0	0.00
REVENUE FIELD SERVICES COOR	333,470	9.83	320,249	9.00	442,753	12.00	442,753	12.00
REVENUE LICENSING TECH I	1,128,574	54.45	911,424	42.50	1,266,021	62.72	1,266,021	62.72
REVENUE LICENSING TECH II	2,862,899	120.73	2,960,708	99.46	3,563,954	126.46	3,563,954	126.46
ASST BRANCH OFFICE MGR REVENUE	6,737	0.21	0	0.00	0	0.00	0	0.00
TAX AUDIT REVIEW SPECIALIST	13,575	0.25	0	0.00	0	0.00	0	0.00
TAX AUDITOR I	75,602	2.50	5,000	0.00	0	0.00	0	0.00
TAX AUDITOR II	145,670	4.40	3,000	0.00	0	0.00	0	0.00
TAX AUDITOR III	460,640	11.76	8,000	0.00	0	0.00	0	0.00
TAX AUDIT SUPV	287,218	6.05	5,859	0.00	0	0.00	0	0.00
FACILITIES OPERATIONS MGR B1	26,512	0.53	32,459	0.62	0	0.00	0	0.00
FACILITIES OPERATIONS MGR B2	1,200	0.02	0	0.00	33,508	0.62	33,508	0.62
FISCAL & ADMINISTRATIVE MGR B1	81,919	1.64	80,699	1.62	79,494	1.62	79,494	1.62
FISCAL & ADMINISTRATIVE MGR B2	1,239	0.02	0	0.00	34,858	0.62	34,858	0.62
FISCAL & ADMINISTRATIVE MGR B3	35,540	0.55	41,969	0.62	41,969	0.62	41,969	0.62
HUMAN RESOURCES MGR B1	56,712	1.00	58,980	1.00	58,980	1.00	58,980	1.00
HUMAN RESOURCES MGR B2	20,600	0.49	26,463	0.62	26,463	0.62	26,463	0.62
HUMAN RESOURCES MGR B3	32,354	0.49	42,181	0.62	42,181	0.62	42,181	0.62
INVESTIGATION MGR B3	21,180	0.32	35,747	0.50	35,747	0.50	35,747	0.50
REVENUE MANAGER, BAND 1	529,125	11.49	445,600	9.25	519,469	10.25	519,469	10.25
REVENUE MANAGER, BAND 2	231,579	3.97	182,682	3.00	186,160	3.00	186,160	3.00
REVENUE MANAGER, BAND 3	77,816	1.24	138,129	2.00	64,260	1.00	64,260	1.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
STATE DEPARTMENT DIRECTOR	52,644	0.51	64,401	0.60	64,401	0.60	64,401	0.60
DEPUTY STATE DEPT DIRECTOR	47,071	0.47	62,164	0.60	62,164	0.60	62,164	0.60
DESIGNATED PRINCIPAL ASST DEPT	126,259	2.13	64,795	1.20	65,818	1.20	65,818	1.20
DIVISION DIRECTOR	163,295	1.88	200,928	2.23	200,928	2.23	200,928	2.23
DEPUTY DIVISION DIRECTOR	160	0.00	0	0.00	0	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	88,060	1.69	140,109	2.60	74,669	1.60	74,669	1.60
OUT-STATE AUDIT PERSONNEL	125,514	2.51	0	0.00	0	0.00	0	0.00
ASSOCIATE COUNSEL	61,494	1.49	5,902	1.20	34,216	1.20	34,216	1.20
PARALEGAL	2,360	0.08	18,260	0.62	18,260	0.62	18,260	0.62
LEGAL COUNSEL	71,582	1.89	125,112	3.15	151,050	3.15	151,050	3.15
CHIEF COUNSEL	1,452	0.02	0	0.00	0	0.00	0	0.00
SENIOR COUNSEL	594,992	11.42	747,421	15.10	693,169	15.10	693,169	15.10
CLERK	54,406	1.87	0	0.00	0	0.00	0	0.00
TAX SEASON ASST	13,850	0.87	0	0.00	0	0.00	0	0.00
DATA PROCESSOR CLERICAL	3,419	0.10	0	0.00	0	0.00	0	0.00
DATA PROCESSOR PROFESSIONAL	26,120	0.42	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	125,325	2.92	143,499	3.20	198,579	4.20	198,579	4.20
SPECIAL ASST PROFESSIONAL	27,481	0.68	26,882	0.60	26,882	0.60	26,882	0.60
SPECIAL ASST OFFICE & CLERICAL	187,719	5.03	152,304	3.86	156,427	3.86	156,427	3.86
TOTAL - PS	17,312,029	594.53	16,060,020	553.39	16,060,020	553.39	15,744,535	540.14
TRAVEL, IN-STATE	115,303	0.00	42,742	0.00	44,742	0.00	44,742	0.00
TRAVEL, OUT-OF-STATE	65,954	0.00	2,146	0.00	3,646	0.00	3,646	0.00
FUEL & UTILITIES	23,278	0.00	27	0.00	1	0.00	1	0.00
SUPPLIES	1,953,409	0.00	6,775,333	0.00	6,747,910	0.00	6,747,910	0.00
PROFESSIONAL DEVELOPMENT	36,859	0.00	54,890	0.00	60,890	0.00	60,890	0.00
COMMUNICATION SERV & SUPP	798,842	0.00	2,771	0.00	7,771	0.00	7,771	0.00
PROFESSIONAL SERVICES	2,727,019	0.00	2,290,104	0.00	2,290,104	0.00	2,290,104	0.00
JANITORIAL SERVICES	15,893	0.00	26	0.00	0	0.00	0	0.00
M&R SERVICES	935,109	0.00	188,829	0.00	199,829	0.00	199,829	0.00
COMPUTER EQUIPMENT	489,531	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	3,580	0.00	27	0.00	27	0.00	27	0.00
OFFICE EQUIPMENT	14,410	0.00	6,126	0.00	7,126	0.00	7,126	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
OTHER EQUIPMENT	49,077	0.00	54,372	0.00	54,872	0.00	54,872	0.00
PROPERTY & IMPROVEMENTS	15,958	0.00	27	0.00	2	0.00	2	0.00
REAL PROPERTY RENTALS & LEASES	713	0.00	27	0.00	27	0.00	27	0.00
EQUIPMENT RENTALS & LEASES	6,853	0.00	10,101	0.00	10,601	0.00	10,601	0.00
MISCELLANEOUS EXPENSES	1,334	0.00	652	0.00	652	0.00	652	0.00
REBILLABLE EXPENSES	0	0.00	1	0.00	1	0.00	1	0.00
TOTAL - EE	7,253,122	0.00	9,428,201	0.00	9,428,201	0.00	9,428,201	0.00
GRAND TOTAL	\$24,565,151	594.53	\$25,488,221	553.39	\$25,488,221	553.39	\$25,172,736	540.14
GENERAL REVENUE	\$10,126,436	347.17	\$14,117,199	331.14	\$14,117,199	331.14	\$13,909,866	321.41
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$14,438,715	247.36	\$11,371,022	222.25	\$11,371,022	222.25	\$11,262,870	218.73

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Fuel Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	CSD - Tax	FSD	LSD	Postage	Total
GR					
FEDERAL					
OTHER	1,013,240	20,195	70,162	13,357	1,116,954
TOTAL	1,013,240	20,195	70,162	13,357	1,116,954

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections. The department has nine compliance offices in Missouri and four offices out of state – in Chicago, Dallas, New York, and Los Angeles – to promote compliance with Missouri's fuel tax laws. In FY2006, 75 percent of revenue was received through electronic funds transfer (EFT) and that percentage is expected to continue to increase.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

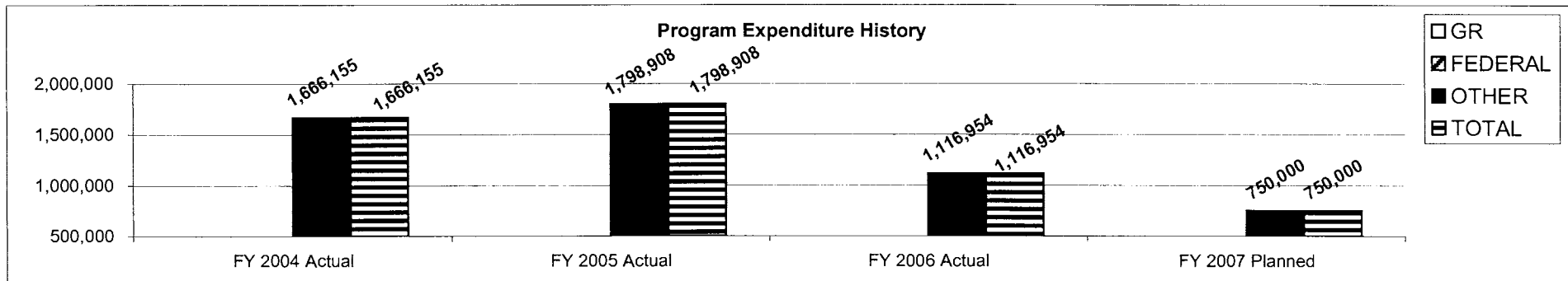
Chapter 142, RSMo.

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
\$760.0	\$775.0	\$772.8

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
1.0	1.0	1.0	1.0	0.5	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	7,800	8,094	7,600	8,296	7,000	8,270
EDI	3%	254	7%	359	14%	403
Total		8,348		8,655		8,673

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Driver License						
Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
	CSD - MV/DL	CSD - Tax	FSD	LSD	Postage	Total
GR	4,263,500	2,169,539				6,433,039
Federal	331,602					331,602
Other	2,138,078	943,325	583,607	1,866,472	976,881	6,508,363
Total	6,733,180	3,112,864	583,607	1,866,472	976,881	13,273,004

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, department staff is also responsible for the opposite end of the spectrum—suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

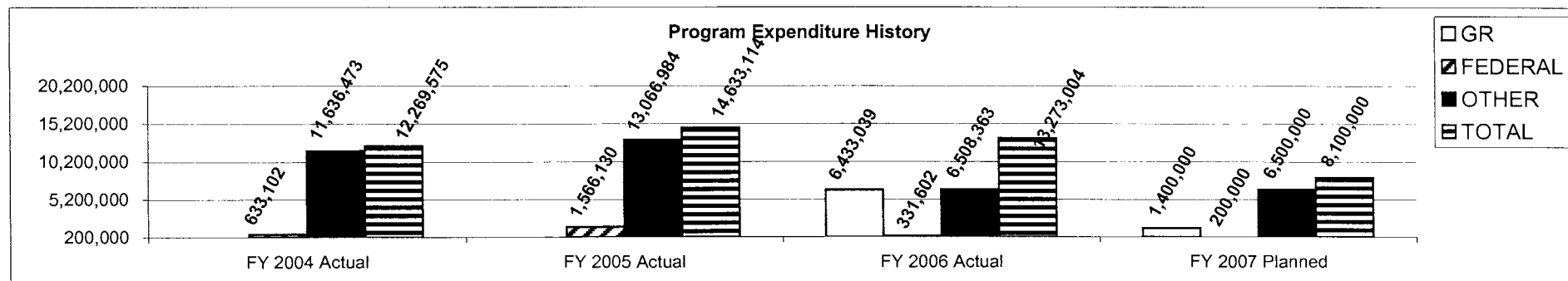
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Issuance	\$13.5	\$12.4	\$13.5	\$13.5	\$14.0	\$14.4
Reinstatement		\$2.6		\$2.6	\$2.6	\$3.0

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Initial	381,000	376,899	384,000	385,575	392,000	371,522
Renewal	452,000	464,711	536,000	876,917	897,000	734,450
Non-	141,000	128,609	131,000	136,550	134,000	117,836
Total	974,000	970,219	1,051,000	1,399,042	1,423,000	1,223,808

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	CSD - MV/DL	CSD - Tax	FSD	LSD	Postage	Total
GR	4,565,260	627,397				5,192,657
Federal						
Other	1,847,194	184,125	276,784	102,324	431,108	2,841,535
Total	6,412,454	811,522	276,784	102,324	431,108	8,034,192

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

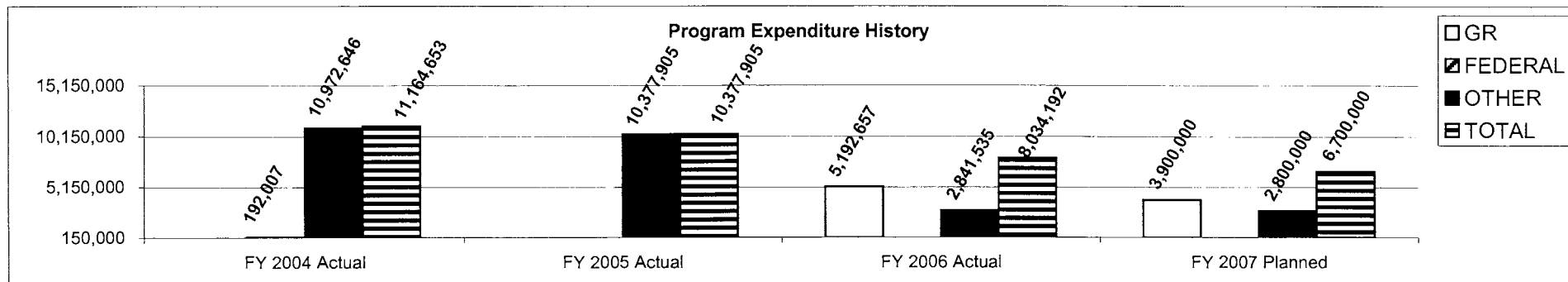
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644), DOR Information Fund (0619), and Specialty Plate Fund (0775).

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
\$154.10	\$153.70	\$156.80	\$161.70	\$159.90	\$154.10

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of registrations produced (in millions)

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Annual	2.44	2.34	2.48	2.31	2.52	2.54
Biennial	1.57	1.59	1.60	1.68	1.63	1.72

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Title						
Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
	CSD - MV/DL	CSD - Tax	FSD	LSD	Postage	Total
GR	359,736	963,411				1,323,147
Federal						0
Other	4,109,809	421,011	622,907	172,479	918,962	6,245,168
Total	4,469,545	1,384,422	622,907	172,479	918,962	7,568,315

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

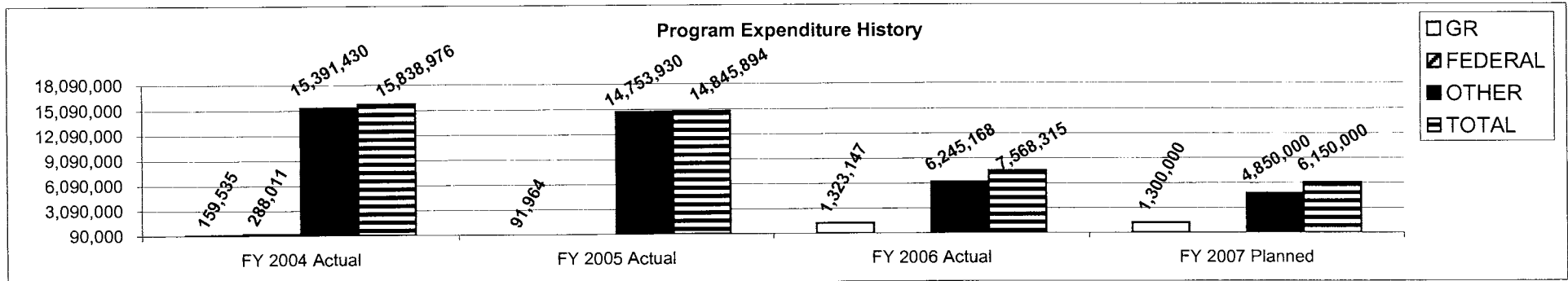
Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.**6. What are the sources of the "Other " funds?**

State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
\$613.00	\$645.30	\$620.00	\$636.14	\$632.00	\$564.24

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of titles produced (in millions)

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
2.28	2.76	2.40	2.09	2.25	1.85

7d. Provide a customer satisfaction measure, if available.

N/A

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DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
CUSTOMER SERVICES TAX									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	14,028,749	485.26	13,272,299	465.18	13,272,299	465.18	
DEPT OF REVENUE	0	0.00	47,844	1.74	0	0.00	0	0.00	
CHILD SUPPORT ENFORCMENT COLLTN	0	0.00	22,973	0.88	0	0.00	0	0.00	
HEALTH INITIATIVES	0	0.00	46,502	2.00	46,502	2.00	46,502	2.00	
ELDERLY HOME-DELIVER MEALS TRU	0	0.00	11,860	0.50	11,860	0.50	11,860	0.50	
PETROLEUM STORAGE TANK INS	0	0.00	25,004	1.00	25,004	1.00	25,004	1.00	
CONSERVATION COMMISSION	0	0.00	508,503	20.42	508,503	20.42	508,503	20.42	
PETROLEUM INSPECTION FUND	0	0.00	30,665	1.00	30,665	1.00	30,665	1.00	
TOTAL - PS	0	0.00	14,722,100	512.80	13,894,833	490.10	13,894,833	490.10	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	2,898,876	0.00	2,159,346	0.00	2,159,346	0.00	
DEPT OF REVENUE	0	0.00	5,970,006	0.00	0	0.00	0	0.00	
CHILD SUPPORT ENFORCMENT COLLTN	0	0.00	2,599,841	0.00	0	0.00	0	0.00	
HEALTH INITIATIVES	0	0.00	4,382	0.00	4,382	0.00	4,382	0.00	
PETROLEUM STORAGE TANK INS	0	0.00	1,127	0.00	1,127	0.00	1,127	0.00	
CONSERVATION COMMISSION	0	0.00	16,344	0.00	16,344	0.00	16,344	0.00	
PETROLEUM INSPECTION FUND	0	0.00	2,966	0.00	2,966	0.00	2,966	0.00	
TOTAL - EE	0	0.00	11,493,542	0.00	2,184,165	0.00	2,184,165	0.00	
TOTAL	0	0.00	26,215,642	512.80	16,078,998	490.10	16,078,998	490.10	
GENERAL STRUCTURE ADJUSTMENT - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	398,166	0.00	
HEALTH INITIATIVES	0	0.00	0	0.00	0	0.00	1,394	0.00	
ELDERLY HOME-DELIVER MEALS TRU	0	0.00	0	0.00	0	0.00	356	0.00	
PETROLEUM STORAGE TANK INS	0	0.00	0	0.00	0	0.00	750	0.00	
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	15,256	0.00	

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DECISION ITEM SUMMARY

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
CUSTOMER SERVICES TAX								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
PERSONAL SERVICES								
PETROLEUM INSPECTION FUND	0	0.00	0	0.00	0	0.00	919	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	416,841	0.00
TOTAL	0	0.00	0	0.00	0	0.00	416,841	0.00
GRAND TOTAL	\$0	0.00	\$26,215,642	512.80	\$16,078,998	490.10	\$16,495,839	490.10

CORE DECISION ITEM

Department of Revenue					Budget Unit 86115C				
Customer Services Division									
Core - Customer Services Taxation Bureau									
1. CORE FINANCIAL SUMMARY									
FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	13,272,299	0	622,534	13,894,833	PS	13,272,299	0	622,534	13,894,833
EE	2,159,346	0	24,819	2,184,165	EE	2,159,346	0	24,819	2,184,165
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	15,431,645	0	647,353	16,078,998	Total	15,431,645	0	647,353	16,078,998
FTE	465.18	0.00	24.92	490.10	FTE	465.18	0.00	24.92	490.10
Est. Fringe	6,498,118	0	304,793	6,802,910	Est. Fringe	6,498,118	0	304,793	6,802,910
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:	Conservation Commission (0609); Elderly Home Delivered Meals (0296); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)				Other Funds:	Conservation Commission (0609); Elderly Home Delivered Meals (0296); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)			
2. CORE DESCRIPTION									
The Customer Services Division Taxation Bureau (bureau) is responsible for collecting and processing taxes mandated by Missouri statutes. The bureau provides services to Missouri citizens by collecting revenue to fund services, issuing refunds, and reducing the burden of tax compliance. It is also the responsibility of the bureau to discourage noncompliance by using focused enforcement actions, identifying and addressing areas of unintentional noncompliance. The bureau communicates with its customers informing them of tax laws, regulations, and available services; and streamlines and consolidates processes that affect its customers. The bureau requests continued core funding to comply with laws, regulations, and licenses, and to effectively and efficiently administer and enforce Missouri laws.									
The Multistate Tax Commission (MTC) dues of \$163,001 are part of this core decision item. Membership in the MTC keeps the department informed of tax operations and procedures in other states and at the national level. MTC membership is required for states that have adopted the Multistate Tax Compact that Missouri adopted in Section 32.200, RSMO (1986). To encourage voluntary compliance with Missouri's tax laws and to increase visibility of compliance efforts in those areas where non-compliance is found to exist, the department joined the MTC's Joint Audit Program in 1997. The Multistate Tax Compact authorizes the MTC Joint Audit Program, under the audit staff of the MTC, to perform income and sales tax audits on behalf of participating states.									

CORE DECISION ITEM

Department of Revenue Customer Services Division Core - Customer Services Taxation Bureau	Budget Unit <u>86115C</u>																																																															
3. PROGRAM LISTING (list programs included in this core funding)																																																																
Sales Tax Program Corporate Tax Program Fuel Tax Program	Personal Tax Program Property Tax Program																																																															
4. FINANCIAL HISTORY																																																																
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Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.																																																																
NOTES: (1) The Department of Revenue reorganized in Fiscal Year 2006. Actual expenditures were incorporated in the Division of Taxation's budget unit. (2) Actual expenditures totaled \$25,374,209 (\$16,409,572 PS and \$8,964,637 E&E).																																																																

CORE RECONCILIATION

DEPARTMENT OF REVENUE CUSTOMER SERVICES TAX

5. CORE RECONCILIATION

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	512.80	14,028,749	47,844	645,507	14,722,100	
		EE	0.00	2,898,876	5,970,006	2,624,660	11,493,542	
		Total	512.80	16,927,625	6,017,850	3,270,167	26,215,642	
DEPARTMENT CORE ADJUSTMENTS								
Transfer Out	[#1883]	PS	(0.20)	(167,992)	0	0	(167,992)	PS transfer to OA ITSD-DOR.
Core Reallocation	[#996]	PS	(6.00)	(220,711)	0	0	(220,711)	Transfer of Forms Group and Accounting Staff to CSD MV-DL-CAB.
Core Reallocation	[#998]	PS	(1.00)	(26,532)	0	0	(26,532)	Transfer of Bankruptcy staff member to Legal Services Division.
Core Reallocation	[#1000]	EE	0.00	(516)	0	0	(516)	Transfer of E&E for Bankruptcy staff to LSD.
Core Reallocation	[#1001]	PS	(15.50)	(341,215)	(47,844)	(22,973)	(412,032)	PS transfer of MTAS, Child Support, and accounting staff to FSD.
Core Reallocation	[#1015]	EE	0.00	(739,014)	(5,970,006)	(2,599,841)	(9,308,861)	Transfer of E&E for MTAS, Child Support, and accounting staff to FSD.
NET DEPARTMENT CHANGES			(22.70)	(1,495,980)	(6,017,850)	(2,622,814)	(10,136,644)	
DEPARTMENT CORE REQUEST								
		PS	490.10	13,272,299	0	622,534	13,894,833	
		EE	0.00	2,159,346	0	24,819	2,184,165	
		Total	490.10	15,431,645	0	647,353	16,078,998	
GOVERNOR'S RECOMMENDED CORE								
		PS	490.10	13,272,299	0	622,534	13,894,833	
		EE	0.00	2,159,346	0	24,819	2,184,165	
		Total	490.10	15,431,645	0	647,353	16,078,998	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES TAX								
CORE								
CLERK I	0	0.00	41,309	2.00	0	0.00	0	0.00
OFFICE SUPPORT ASST (CLERICAL)	0	0.00	367,009	17.00	255,731	12.00	255,731	12.00
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	51,789	2.00	51,789	2.00	51,789	2.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	108,735	4.29	82,203	3.29	82,203	3.29
SR OFC SUPPORT ASST (STENO)	0	0.00	110,810	4.00	110,810	4.00	110,810	4.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	182,962	8.82	182,962	8.82	182,962	8.82
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	119,526	5.00	69,964	3.00	69,964	3.00
PHOTOGRAPHIC-MACHINE OPER	0	0.00	41,783	2.00	41,783	2.00	41,783	2.00
FORMS ANAL III	0	0.00	79,398	2.00	0	0.00	0	0.00
ACCOUNT CLERK II	0	0.00	351,531	13.50	101,803	3.00	101,803	3.00
ACCOUNTANT I	0	0.00	59,524	2.00	0	(0.00)	0	(0.00)
ACCOUNTANT II	0	0.00	32,648	1.00	0	0.00	0	0.00
ACCOUNTANT III	0	0.00	0	0.00	45,324	1.00	45,324	1.00
EXECUTIVE I	0	0.00	27,880	1.00	27,880	1.00	27,880	1.00
EXECUTIVE II	0	0.00	70,300	2.00	34,516	1.00	34,516	1.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	133,062	4.00	67,776	2.00	67,776	2.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	83,816	2.00	0	0.00	0	0.00
MOTOR VEHICLE DRIVER	0	0.00	23,525	1.00	23,525	1.00	23,525	1.00
TAX PROCESSING TECH I	0	0.00	2,880,529	124.00	2,880,529	124.00	2,880,529	124.00
TAX PROCESSING TECH II	0	0.00	3,376,934	121.17	3,707,627	137.97	3,707,627	137.97
TAX PROCESSING TECH III	0	0.00	1,237,018	38.00	1,207,183	37.00	1,207,183	37.00
TAX PROCESSING TECH IV	0	0.00	385,594	13.00	326,291	11.00	326,291	11.00
TAX COLLECTION TECH I	0	0.00	232,543	11.15	232,543	11.15	232,543	11.15
TAX COLLECTION TECH II	0	0.00	436,453	17.00	436,453	17.00	436,453	17.00
TAX COLLECTION TECH III	0	0.00	134,838	5.00	81,798	3.00	81,798	3.00
TAXPAYER SERVICES REP I	0	0.00	364,965	15.00	364,965	15.00	364,965	15.00
TAXPAYER SERVICES REP II	0	0.00	847,678	30.00	847,678	30.00	847,678	30.00
TAXPAYER SERVICES SUPV	0	0.00	385,557	11.00	385,557	11.00	385,557	11.00
TAXPAYER SERVICES OFFICE MGR	0	0.00	116,775	3.00	116,775	3.00	116,775	3.00
REVENUE SECTION SUPV	0	0.00	549,103	16.00	478,216	14.00	478,216	14.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	93,662	2.00	0	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	61,692	1.00	0	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES TAX								
CORE								
REVENUE MANAGER, BAND 1	0	0.00	483,362	10.75	483,362	10.75	483,362	10.75
REVENUE MANAGER, BAND 3	0	0.00	126,872	2.00	126,872	2.00	126,872	2.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	88,246	1.00	88,246	1.00	88,246	1.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	42,195	1.00	42,195	1.00	42,195	1.00
OTHER	0	0.00	992,477	17.12	992,477	17.12	992,477	17.12
TOTAL - PS	0	0.00	14,722,100	512.80	13,894,833	490.10	13,894,833	490.10
TRAVEL, IN-STATE	0	0.00	37,389	0.00	37,389	0.00	37,389	0.00
TRAVEL, OUT-OF-STATE	0	0.00	5,547	0.00	5,547	0.00	5,547	0.00
SUPPLIES	0	0.00	980,722	0.00	976,672	0.00	976,672	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	195,813	0.00	195,813	0.00	195,813	0.00
COMMUNICATION SERV & SUPP	0	0.00	606,681	0.00	603,765	0.00	603,765	0.00
PROFESSIONAL SERVICES	0	0.00	9,403,353	0.00	101,182	0.00	101,182	0.00
M&R SERVICES	0	0.00	166,017	0.00	165,777	0.00	165,777	0.00
MOTORIZED EQUIPMENT	0	0.00	503	0.00	503	0.00	503	0.00
OFFICE EQUIPMENT	0	0.00	85,000	0.00	85,000	0.00	85,000	0.00
OTHER EQUIPMENT	0	0.00	500	0.00	500	0.00	500	0.00
PROPERTY & IMPROVEMENTS	0	0.00	10,000	0.00	10,000	0.00	10,000	0.00
REAL PROPERTY RENTALS & LEASES	0	0.00	1	0.00	1	0.00	1	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	1	0.00	1	0.00	1	0.00
MISCELLANEOUS EXPENSES	0	0.00	1,015	0.00	1,015	0.00	1,015	0.00
REBILLABLE EXPENSES	0	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - EE	0	0.00	11,493,542	0.00	2,184,165	0.00	2,184,165	0.00
GRAND TOTAL	\$0	0.00	\$26,215,642	512.80	\$16,078,998	490.10	\$16,078,998	490.10
GENERAL REVENUE	\$0	0.00	\$16,927,625	485.26	\$15,431,645	465.18	\$15,431,645	465.18
FEDERAL FUNDS	\$0	0.00	\$6,017,850	1.74	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$3,270,167	25.80	\$647,353	24.92	\$647,353	24.92

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Sales and Use Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	CSD - Tax	FSD	LSD	Postage	Total
GR	5,814,470	7,715,556	623,722	564,375	14,718,123
FEDERAL					
OTHER	534,772				534,772
TOTAL	6,349,242	7,715,556	623,722	564,375	15,252,895

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, collection case referrals to local prosecuting attorneys, referrals to collection agencies, tax clearances, and debt offsets. There are eight tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Customer service includes staff helping taxpayers who have received delinquent notices, assisting with resolution and collection activities using the automated phone system, and providing technical support. Nine Missouri compliance offices and four compliance offices out-of-state conduct audits of taxpayers' sales and use returns. The department continues to reach out to customers by participating at conferences, educational seminars, and one-on-one meetings.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo.

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

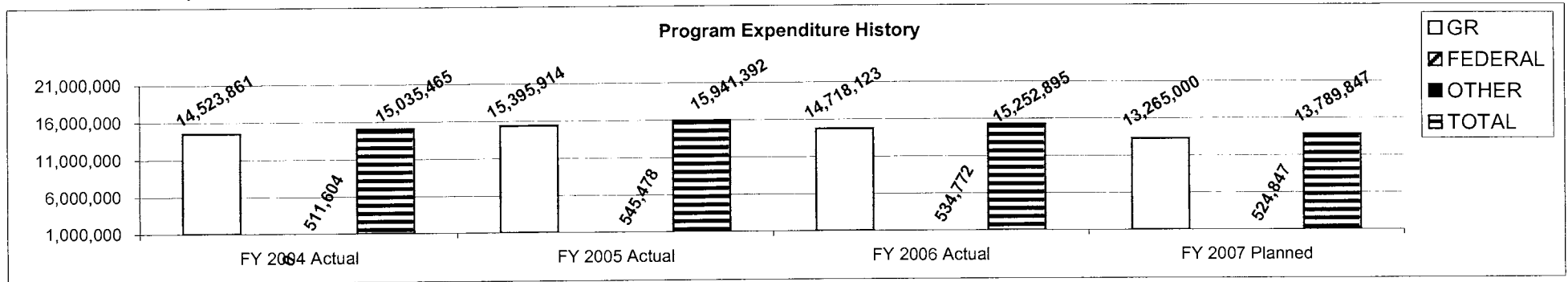
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
\$1.77	\$1.83	\$1.90

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
0.74	0.81	0.97

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
760,026	762,240	741,813

PROGRAM DESCRIPTION

Department of Revenue
Program Name - Sales and Use Tax
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage
7d. Provide a customer satisfaction measure, if available.
N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	CSD - Tax	FSD	LSD	Postage	Total
GR	2,018,162	824,505	93,582	36,919	2,973,168
FEDERAL					
OTHER					
TOTAL	2,018,162	824,505	93,582	36,919	2,973,168

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The department has eight tax assistance centers, nine compliance offices in Missouri, and four compliance offices out of state – in Chicago, Dallas, New York, and Los Angeles – to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

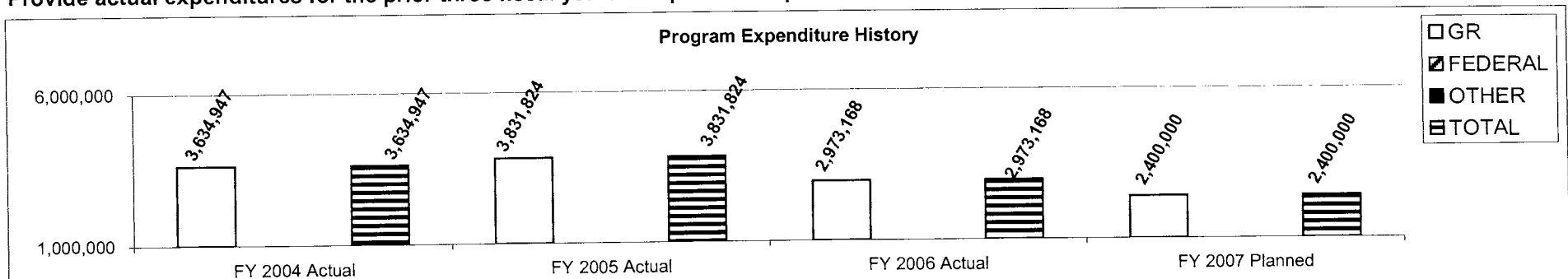
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
\$300.6	\$326.0	\$402.1

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
1.75	1.24	1.00

7c. Provide the number of clients/individuals served, if applicable.

Number of returns processed

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
286,500	143,565	120,000	319,016	120,000	151,882

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Fuel Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	CSD - Tax	FSD	LSD	Postage	Total
GR					
FEDERAL					
OTHER	1,013,240	20,195	70,162	13,357	1,116,954
TOTAL	1,013,240	20,195	70,162	13,357	1,116,954

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections. The department has nine compliance offices in Missouri and four offices out of state – in Chicago, Dallas, New York, and Los Angeles – to promote compliance with Missouri's fuel tax laws. In FY2006, 75 percent of revenue was received through electronic funds transfer (EFT) and that percentage is expected to continue to increase.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

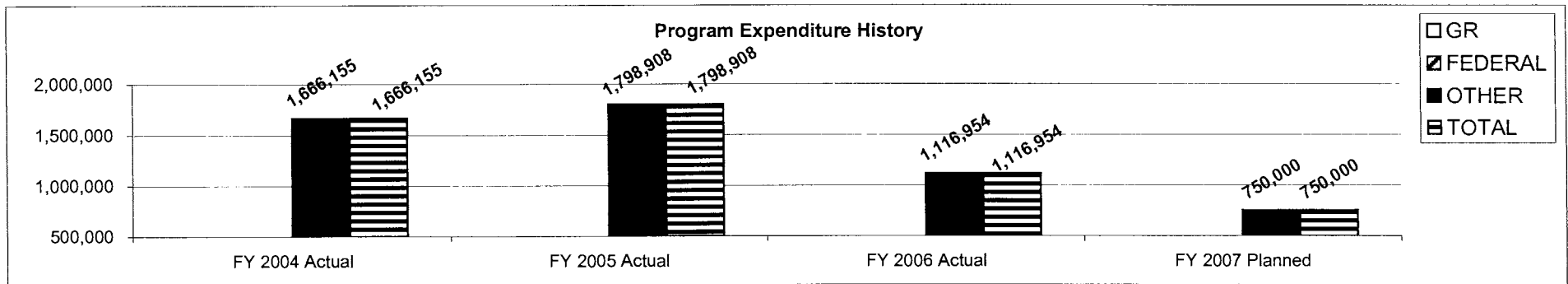
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
\$760.0	\$775.0	\$772.8

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
1.0	1.0	1.0	1.0	0.5	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	7,800	8,094	7,600	8,296	7,000	8,270
EDI	3%	254	7%	359	14%	403
Total		8,348		8,655		8,673

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Personal Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	CSD - Tax	FSD	LSD	Postage	Total
GR	12,625,303	319,614	655,742	2,494,163	16,094,822
FEDERAL					
OTHER					
TOTAL	12,625,303	319,614	655,742	2,494,163	16,094,822

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles filing liens, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are eight tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

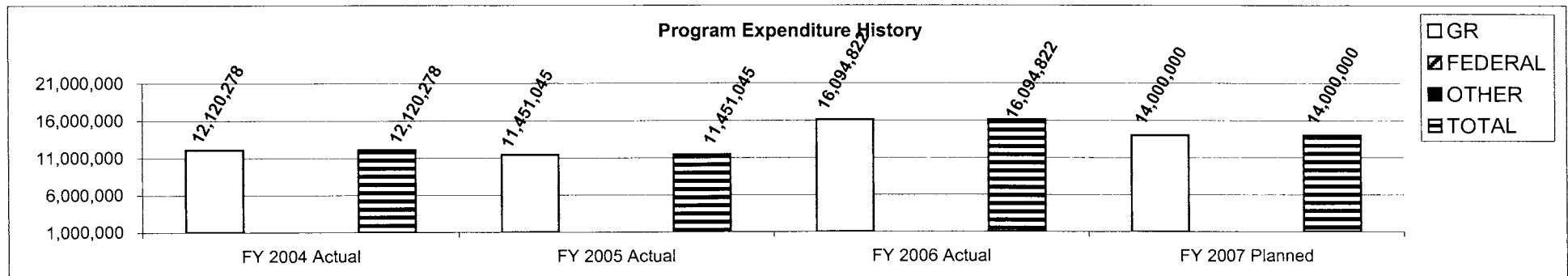
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

	FY 2004	FY 2005	FY 2006
	Actual	Actual	Actual
	\$3.9	\$4.1	\$4.5

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of individual income tax returns processed (in millions)

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Total	2.76	2.76	2.76	2.86	2.81	2.86
Paper	1.60	1.50	1.40	1.50	1.35	1.45
Telefile	0.06	0.06	0.06	0.05	0.06	0.00
Electronic	1.10	1.20	1.30	1.31	1.40	1.41

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Property Tax Credit					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	CSD - Tax	FSD	LSD	Postage	Total
GR	1,714,564	14,177	15,444	19,152	1,763,337
FEDERAL					
OTHER					
TOTAL	1,714,564	14,177	15,444	19,152	1,763,337

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. A person or persons are eligible to file a claim for the PTC under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid by taxpayers that are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations. To substantiate eligibility for the PTC claim, numerous paper documents are attached to the PTC claim as filed with the Department of Revenue (department). The department will continue to educate the taxpayers on the credit, simplify the PTC form and instructions for use by the taxpayer, and communicate any statutory changes of the law to both taxpayers and department employees.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

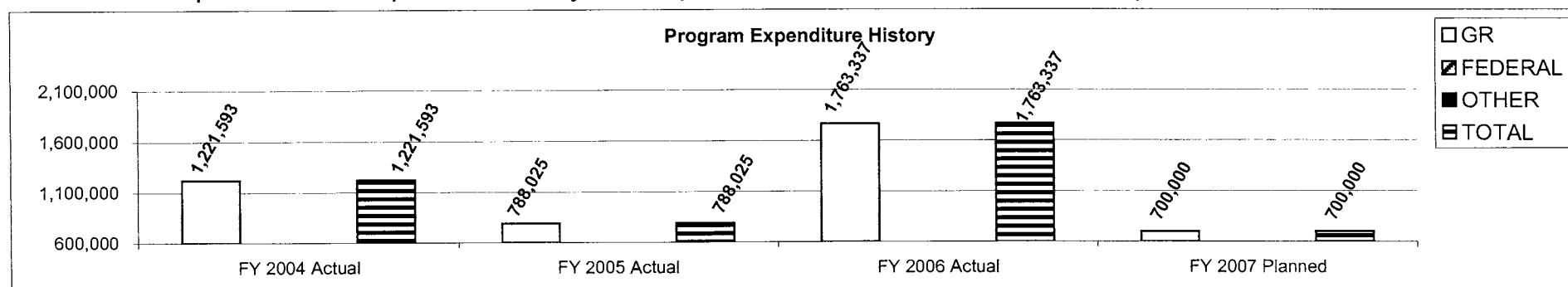
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	4.2	5.2	4.2	3.0	4.2	3.2
Electronic	4.2	5.2	4.2	3.1	4.2	3.3

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
	270,000	257,007	260,000	251,292	265,000	243,750

7d. Provide a customer satisfaction measure, if available.

N/A

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
CUSTOMER SERVICES MV-DL									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	174,532	8.55	395,243	14.55	395,243	14.55	
DEPT OF REVENUE	0	0.00	187,239	5.00	187,239	5.00	187,239	5.00	
MOTOR VEHICLE COMMISSION	0	0.00	258,624	10.00	258,624	10.00	258,624	10.00	
DEPT OF REVENUE INFORMATION	0	0.00	273,272	11.00	273,272	11.00	273,272	11.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	2,080	0.00	2,080	0.00	2,080	0.00	
TOTAL - PS	0	0.00	895,747	34.55	1,116,458	40.55	1,116,458	40.55	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	22,965	0.00	22,449	0.00	22,449	0.00	
DEPT OF REVENUE	0	0.00	129,816	0.00	129,816	0.00	129,816	0.00	
MOTOR VEHICLE COMMISSION	0	0.00	344,604	0.00	344,604	0.00	344,604	0.00	
DEPT OF REVENUE INFORMATION	0	0.00	199,914	0.00	199,914	0.00	199,914	0.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	3,000	0.00	3,000	0.00	3,000	0.00	
TOTAL - EE	0	0.00	700,299	0.00	699,783	0.00	699,783	0.00	
TOTAL	0	0.00	1,596,046	34.55	1,816,241	40.55	1,816,241	40.55	
GENERAL STRUCTURE ADJUSTMENT - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	11,857	0.00	
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	5,617	0.00	
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	0	0.00	7,759	0.00	
DEPT OF REVENUE INFORMATION	0	0.00	0	0.00	0	0.00	8,198	0.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	0	0.00	0	0.00	62	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	33,493	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	33,493	0.00	

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CORE DECISION ITEM

Department of Revenue					Budget Unit 86120C				
Customer Services Division									
Core - Motor Vehicle, Driver License, and Customer Assistance									
1. CORE FINANCIAL SUMMARY									
FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	395,243	187,239	533,976	1,116,458	PS	395,243	187,239	533,976	1,116,458
EE	22,449	129,816	547,518	699,783	EE	22,449	129,816	547,518	699,783
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	417,692	317,055	1,081,494	1,816,241	Total	417,692	317,055	1,081,494	1,816,241
FTE	14.55	5.00	21.00	40.55	FTE	14.55	5.00	21.00	40.55
Est. Fringe	193,511	91,672	261,435	546,618	Est. Fringe	193,511	91,672	261,435	546,618
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:	Motor Vehicle Commission Fund (0588), DOR Information Fund (0619) and DOR Specialty Plate Fund (0775)				Other Funds:	Motor Vehicle Commission Fund (0588), DOR Information Fund (0619) and DOR Specialty Plate Fund (0775)			
2. CORE DESCRIPTION									
The Customer Services Division Motor Vehicle, Driver License, and Customer Assistance (division) core funding represents the resources needed to collect fees and taxes and enforce state laws for the following activities:									
<ul style="list-style-type: none">- issuing motor vehicle titles and registering motor vehicles and marinecraft;- registering automobile dealers, salvage dealers, and auto auctions;- issuing, suspending, revoking, and disqualifying driver and nondriver licenses and driving permits;- processing and maintaining records relating to traffic violation point assessments, administrative alcohol, and abuse-and-lose laws;- processing and maintaining records regarding the mandatory financial responsibility laws for uninsured motorists;- overseeing the operations of 182 contract agent license offices.									
3. PROGRAM LISTING (list programs included in this core funding)									
Driver License Program					Motor Vehicle Title Program				
Motor Vehicle Registration Program					Motor Vehicle Dealer Registration Program				

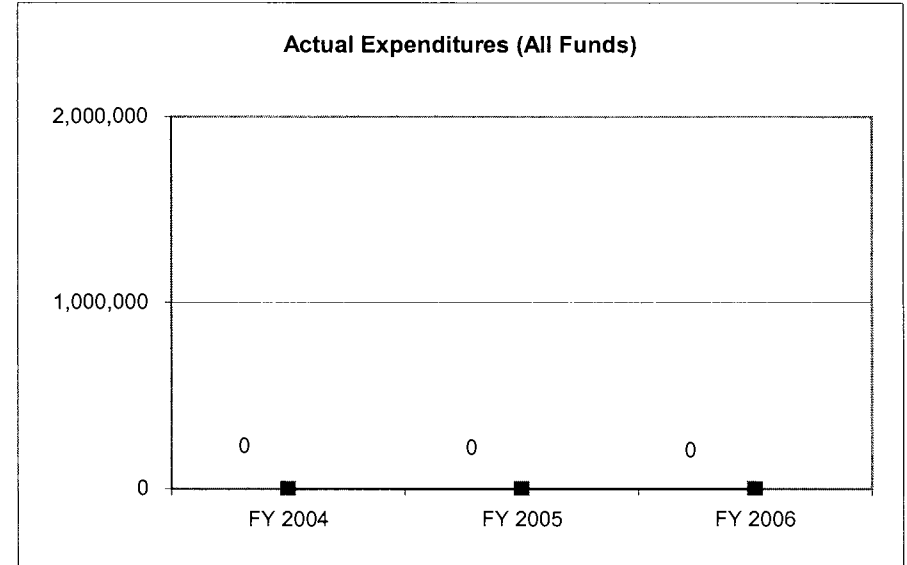
CORE DECISION ITEM

Department of Revenue
Customer Services Division
Core - Motor Vehicle, Driver License, and Customer Assistance

Budget Unit 86120C

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	0	0	0	1,596,046
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	0	0	N/A
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)	(1)	(1) (2)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

(1) The Department of Revenue reorganized in Fiscal Year 2006. Actual expenditures were incorporated in the Division of Motor Vehicle and Driver License's budget unit.

(2) Actual expenditures totaled \$1,183,969 (\$588,766 PS and \$595,203 E&E).

CORE RECONCILIATION

DEPARTMENT OF REVENUE
CUSTOMER SERVICES MV-DL

5. CORE RECONCILIATION

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	34.55	174,532	187,239	533,976	895,747	
		EE	0.00	22,965	129,816	547,518	700,299	
		Total	34.55	197,497	317,055	1,081,494	1,596,046	
DEPARTMENT CORE ADJUSTMENTS								
Core Reallocation	[#1095]	PS	6.00	220,711	0	0	220,711	Forms section staff transfer from CSD Taxation Bureau.
Core Reallocation	[#1097]	EE	0.00	(516)	0	0	(516)	E&E transfer to Legal Services Division for Bankruptcy Unit.
NET DEPARTMENT CHANGES			6.00	220,195	0	0	220,195	
DEPARTMENT CORE REQUEST								
		PS	40.55	395,243	187,239	533,976	1,116,458	
		EE	0.00	22,449	129,816	547,518	699,783	
		Total	40.55	417,692	317,055	1,081,494	1,816,241	
GOVERNOR'S RECOMMENDED CORE								
		PS	40.55	395,243	187,239	533,976	1,116,458	
		EE	0.00	22,449	129,816	547,518	699,783	
		Total	40.55	417,692	317,055	1,081,494	1,816,241	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES MV-DL								
CORE								
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	305,556	11.63	284,827	10.63	284,827	10.63
FORMS ANAL III	0	0.00	0	0.00	40,068	1.00	40,068	1.00
ACCOUNT CLERK II	0	0.00	70,600	3.00	0	0.00	0	0.00
ACCOUNTANT I	0	0.00	0	0.00	30,291	1.00	30,291	1.00
ACCOUNTANT II	0	0.00	0	0.00	32,648	1.00	32,648	1.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	1,040	0.00	34,928	1.00	34,928	1.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	83,816	2.00	83,816	2.00
REVENUE SECTION SUPV	0	0.00	37,594	1.00	37,594	1.00	37,594	1.00
TELEPHONE INFO OPERATOR I REV	0	0.00	60,709	3.00	60,709	3.00	60,709	3.00
TELEPHONE INFO OPERATOR II REV	0	0.00	70,691	3.00	70,691	3.00	70,691	3.00
REVENUE LICENSING TECH I	0	0.00	12,064	0.50	12,064	0.50	12,064	0.50
REVENUE LICENSING TECH II	0	0.00	185,071	8.00	276,400	12.00	276,400	12.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	25,910	0.42	25,910	0.42	25,910	0.42
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	126,512	4.00	126,512	4.00	126,512	4.00
TOTAL - PS	0	0.00	895,747	34.55	1,116,458	40.55	1,116,458	40.55
TRAVEL, IN-STATE	0	0.00	8,161	0.00	8,161	0.00	8,161	0.00
TRAVEL, OUT-OF-STATE	0	0.00	5,009	0.00	5,009	0.00	5,009	0.00
FUEL & UTILITIES	0	0.00	10	0.00	0	0.00	0	0.00
SUPPLIES	0	0.00	442,856	0.00	442,360	0.00	442,360	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	3,010	0.00	3,010	0.00	3,010	0.00
COMMUNICATION SERV & SUPP	0	0.00	2,930	0.00	2,930	0.00	2,930	0.00
PROFESSIONAL SERVICES	0	0.00	146,227	0.00	146,227	0.00	146,227	0.00
JANITORIAL SERVICES	0	0.00	10	0.00	0	0.00	0	0.00
M&R SERVICES	0	0.00	5,017	0.00	5,017	0.00	5,017	0.00
MOTORIZED EQUIPMENT	0	0.00	10	0.00	10	0.00	10	0.00
OFFICE EQUIPMENT	0	0.00	71,682	0.00	71,682	0.00	71,682	0.00
OTHER EQUIPMENT	0	0.00	4,529	0.00	4,529	0.00	4,529	0.00
PROPERTY & IMPROVEMENTS	0	0.00	1,004	0.00	1,004	0.00	1,004	0.00
REAL PROPERTY RENTALS & LEASES	0	0.00	12	0.00	12	0.00	12	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	15	0.00	15	0.00	15	0.00
MISCELLANEOUS EXPENSES	0	0.00	9,807	0.00	9,807	0.00	9,807	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES MV-DL								
CORE								
REBILLABLE EXPENSES	0	0.00	10	0.00	10	0.00	10	0.00
TOTAL - EE	0	0.00	700,299	0.00	699,783	0.00	699,783	0.00
GRAND TOTAL	\$0	0.00	\$1,596,046	34.55	\$1,816,241	40.55	\$1,816,241	40.55
GENERAL REVENUE	\$0	0.00	\$197,497	8.55	\$417,692	14.55	\$417,692	14.55
FEDERAL FUNDS	\$0	0.00	\$317,055	5.00	\$317,055	5.00	\$317,055	5.00
OTHER FUNDS	\$0	0.00	\$1,081,494	21.00	\$1,081,494	21.00	\$1,081,494	21.00

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	CSD - MV/DL	CSD - Tax	FSD	LSD	Postage	Total
GR	4,263,500	2,169,539				6,433,039
Federal	331,602					331,602
Other	2,138,078	943,325	583,607	1,866,472	976,881	6,508,363
Total	6,733,180	3,112,864	583,607	1,866,472	976,881	13,273,004

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, department staff is also responsible for the opposite end of the spectrum—suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

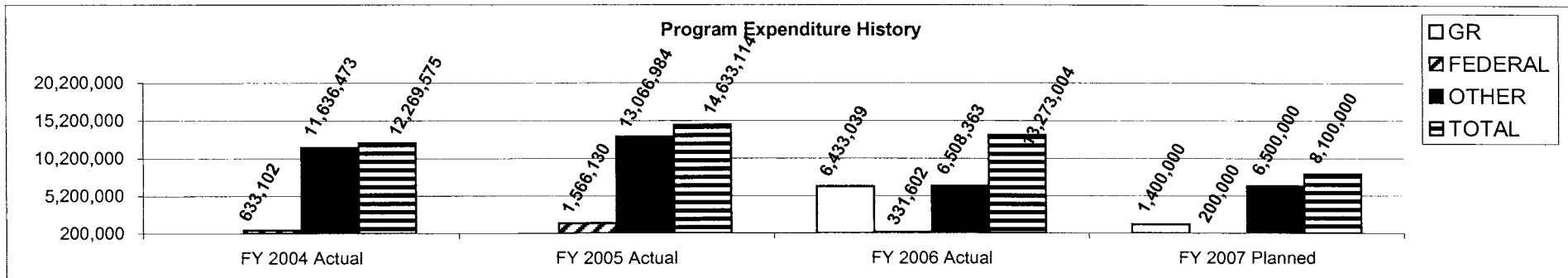
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue**Program Name - Driver License**

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Issuance	\$13.5	\$12.4	\$13.5	\$13.5	\$14.0	\$14.4
Reinstatement		\$2.6		\$2.6	\$2.6	\$3.0

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Initial	381,000	376,899	384,000	385,575	392,000	371,522
Renewal	452,000	464,711	536,000	876,917	897,000	734,450
Non-	141,000	128,609	131,000	136,550	134,000	117,836
Total	974,000	970,219	1,051,000	1,399,042	1,423,000	1,223,808

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	CSD - MV/DL	CSD - Tax	FSD	LSD	Postage	Total
GR	4,565,260	627,397				5,192,657
Federal						
Other	1,847,194	184,125	276,784	102,324	431,108	2,841,535
Total	6,412,454	811,522	276,784	102,324	431,108	8,034,192

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

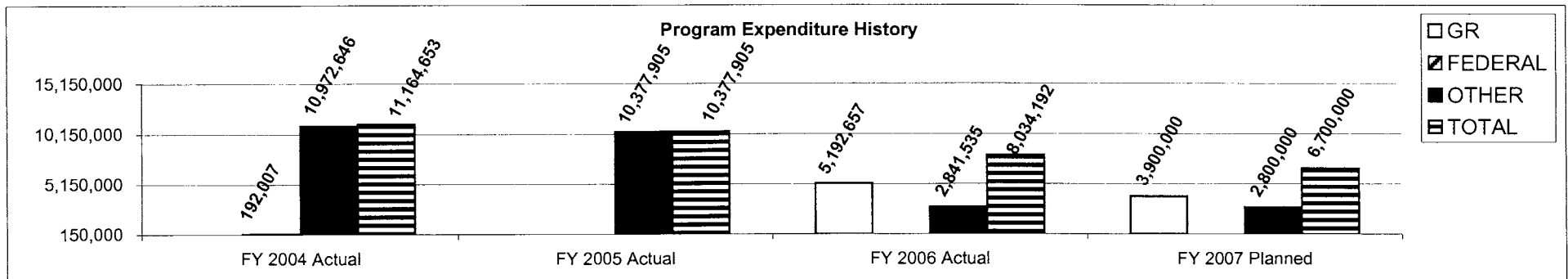
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644), DOR Information Fund (0619), and Specialty Plate Fund (0775).

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
\$154.10	\$153.70	\$156.80	\$161.70	\$159.90	\$154.10

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of registrations produced (in millions)

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Annual	2.44	2.34	2.48	2.31	2.52	2.54
Biennial	1.57	1.59	1.60	1.68	1.63	1.72

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Title						
Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
	CSD - MV/DL	CSD - Tax	FSD	LSD	Postage	Total
GR	359,736	963,411				1,323,147
Federal						0
Other	4,109,809	421,011	622,907	172,479	918,962	6,245,168
Total	4,469,545	1,384,422	622,907	172,479	918,962	7,568,315

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

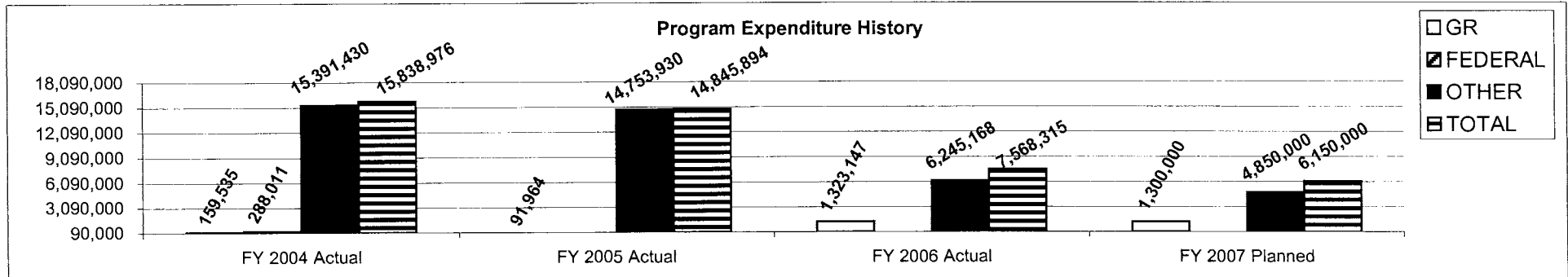
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
\$613.00	\$645.30	\$620.00	\$636.14	\$632.00	\$564.24

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of titles produced (in millions)

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
2.28	2.76	2.40	2.09	2.25	1.85

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	CSD - MV/DL	CSD - Tax	FSD	LSD	Postage	Total
GR	153,842	73,843				227,685
Federal						0
Other	286,238		29,919	359,422	64,356	739,935
Total	440,080	73,843	29,919	359,422	64,356	967,620

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

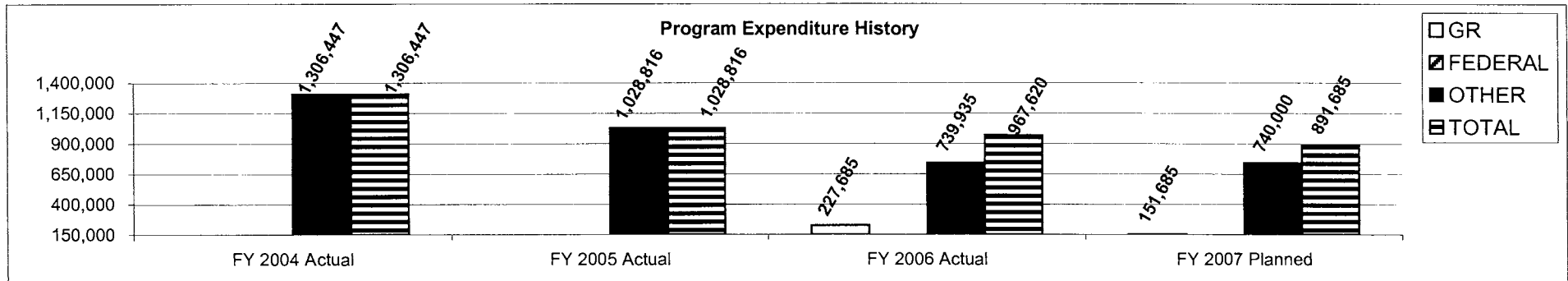
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

Motor Vehicle Commission Fund (0588) and State Highways and Transportation Department Fund (0644)

7a. Provide an effectiveness measure.

Total revenue collected

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
\$1,027,744	\$1,043,970	\$1,014,705

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Total number of dealerships licensed

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
6,479	6,909	6,745

7d. Provide a customer satisfaction measure, if available.

N/A

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES MV-DL								
LICENSE PLATE REISSUANCE - 1860026								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	6,231,545	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	6,231,545	0.00	0	0.00
TOTAL	0	0.00	0	0.00	6,231,545	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$1,596,046	34.55	\$8,047,786	40.55	\$1,849,734	40.55

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NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue	Budget Unit <u>86120C</u>
Customer Services Division	
DI Name - License Plate Reissuance	DI# 1860026

1. AMOUNT OF REQUEST

	FY 2008 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	6,231,545	0	0	6,231,545
PSD	0	0	0	0
TRF	0	0	0	0
Total	<u>6,231,545</u>	<u>0</u>	<u>0</u>	<u>6,231,545</u>
FTE	0.00	0.00	0.00	0.00

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
--------------------	----------	----------	----------	----------

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2008 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.00	0.00	0.00	0.00

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
--------------------	----------	----------	----------	----------

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input checked="" type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

House Bill 487 - Section 301.130.9 passed by the 93rd General Assembly requires the director of revenue to begin reissuing new license plates commencing on January 1, 2009. The department is requesting fiscal year 2008 funding to begin ordering and sending plates to field offices to meet the January 1, 2009 implementation date.

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue	Budget Unit <u>86120C</u>
Customer Services Division	
DI Name - License Plate Reissuance	DI# 1860026

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The department request includes the license plate costs listed in the original fiscal note. The license plate cost is based upon a per plate cost of \$1.37 for embossed plates which is the current prices charged by the vendor - Missouri Vocational Enterprises:

Additional Embossed Plates - 4,500,000 plates @ \$1.37 per plate = \$ 6,165,000

Official Plates - 15,340 plates @ \$1.37 per plate = \$ 65,195

Plate Design Costs - \$ 1,350

Total Fiscal Year 2008 Request - \$ 6,231,545

The department will request \$ 5,817,500 for license plate reissuance in the fiscal year 2009 budget.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
190 - Supplies	6,231,545						6,231,545		
Total EE	6,231,545		0		0		6,231,545		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	6,231,545	0.0	0	0.0	0	0.0	6,231,545	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue				Budget Unit <u>86120C</u>					
Customer Services Division									
DI Name - License Plate Reissuance				DI# 1860026					
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
190 - Supplies	0						0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue	Budget Unit <u>86120C</u>
Customer Services Division	
DI Name - License Plate Reissuance	DI# 1860026

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES MV-DL								
LICENSE PLATE REISSUANCE - 1860026								
SUPPLIES	0	0.00	0	0.00	6,231,545	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	6,231,545	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$6,231,545	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$6,231,545	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
LEGAL SERVICES									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	1,762,003	41.68	1,788,535	43.68	1,788,535	43.68	
MOTOR VEHICLE COMMISSION	0	0.00	429,806	11.00	429,806	11.00	429,806	11.00	
TOTAL - PS	0	0.00	2,191,809	52.68	2,218,341	54.68	2,218,341	54.68	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	36,991	0.00	38,023	0.00	38,023	0.00	
DEPT OF REVENUE	0	0.00	70,000	0.00	70,000	0.00	70,000	0.00	
MOTOR VEHICLE COMMISSION	0	0.00	36,077	0.00	36,077	0.00	36,077	0.00	
TOTAL - EE	0	0.00	143,068	0.00	144,100	0.00	144,100	0.00	
TOTAL	0	0.00	2,334,877	52.68	2,362,441	54.68	2,362,441	54.68	
GENERAL STRUCTURE ADJUSTMENT - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	53,657	0.00	
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	0	0.00	12,894	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	66,551	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	66,551	0.00	
GRAND TOTAL	\$0	0.00	\$2,334,877	52.68	\$2,362,441	54.68	\$2,428,992	54.68	

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CORE DECISION ITEM

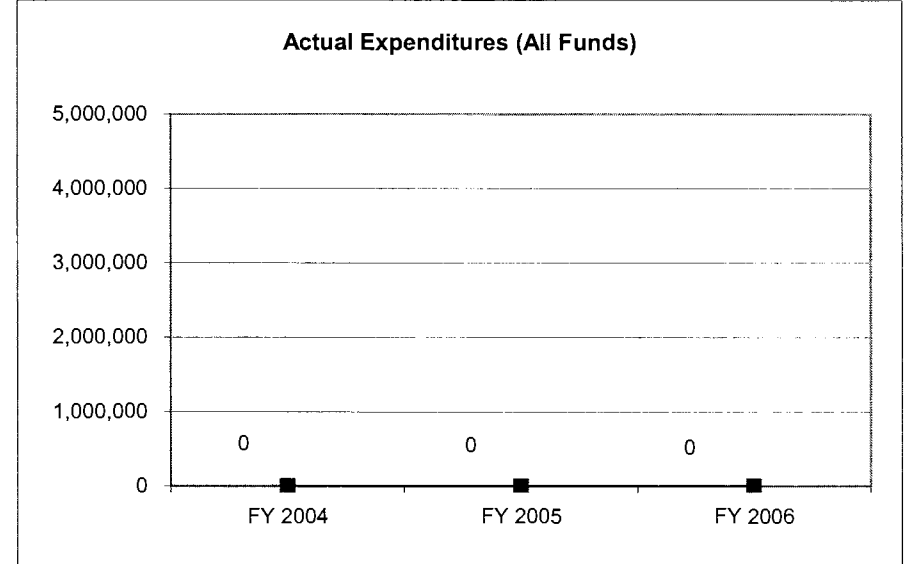
Department of Revenue Division of Legal Services Core - Legal Services	Budget Unit <u>86130C</u>																																																																																										
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Fringe	875,667	0	210,433	1,086,100	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">FY 2008 Governor's Recommendation</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Fed</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: right;">1,788,535</td> <td style="text-align: right;">0</td> <td style="text-align: right;">429,806</td> <td style="text-align: right;">2,218,341</td> </tr> <tr> <td>EE</td> <td style="text-align: right;">38,023</td> <td style="text-align: right;">70,000</td> <td style="text-align: right;">36,077</td> <td style="text-align: right;">144,100</td> </tr> <tr> <td>PSD</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>TRF</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">1,826,558</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">70,000</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">465,883</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">2,362,441</td> </tr> <tr> <td> FTE</td> <td style="text-align: right;"> 43.68</td> <td style="text-align: right;"> 0.00</td> <td style="text-align: right;"> 11.00</td> <td style="text-align: right;"> 54.68</td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="border: 1px solid black;">Est. 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2. CORE DESCRIPTION																																																																																											
<p>The Legal Services Division (division) performs support functions to increase the effectiveness of revenue collection programs in the Department of Revenue (department). The division is responsible for providing legal counsel and representation to the Director of Revenue and divisions. It is responsible for human resource and development functions to maintain positive employee relations and investigation of complaints alleging criminal violations of Missouri's motor vehicle, driver, and taxation laws. Court costs and attorney fees of persons who have appellate court reversal of a Driving While Intoxicated suspension or revocation are included in this core. Additional division costs are included in the Highway Collections core request.</p>																																																																																											
3. PROGRAM LISTING (list programs included in this core funding)																																																																																											
Corporate Tax Program Fuel Tax Program Personal Tax Program Property Tax Program Sales Tax Program	Driver License Program Motor Vehicle Dealer Registration Program Motor Vehicle Registration Program Motor Vehicle Title Program																																																																																										

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86130C</u>
Division of Legal Services	
Core - Legal Services	

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	0	0	0	2,334,877
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	0	0	N/A
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)	(1)	(1) (2)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) The Department of Revenue reorganized in Fiscal Year 2006. Actual expenditures were incorporated in the Division of Administration's budget unit.
- (2) Actual expenditures totaled \$2,687,442 (\$2,492,375 PS and \$195,067 E&E).

CORE RECONCILIATION

DEPARTMENT OF REVENUE
LEGAL SERVICES

5. CORE RECONCILIATION

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	52.68	1,762,003	0	429,806	2,191,809	
		EE	0.00	36,991	70,000	36,077	143,068	
		Total	52.68	1,798,994	70,000	465,883	2,334,877	
DEPARTMENT CORE ADJUSTMENTS								
Core Reallocation	[#981]	PS	1.00	26,532	0	0	26,532	Consolidation of bankruptcy functions.
Core Reallocation	[#981]	EE	0.00	1,032	0	0	1,032	Consolidation of bankruptcy functions.
Core Reallocation	[#1544]	PS	1.00	0	0	0	0	FTE transfer from Fiscal Services.
NET DEPARTMENT CHANGES			2.00	27,564	0	0	27,564	
DEPARTMENT CORE REQUEST								
		PS	54.68	1,788,535	0	429,806	2,218,341	
		EE	0.00	38,023	70,000	36,077	144,100	
		Total	54.68	1,826,558	70,000	465,883	2,362,441	
GOVERNOR'S RECOMMENDED CORE								
		PS	54.68	1,788,535	0	429,806	2,218,341	
		EE	0.00	38,023	70,000	36,077	144,100	
		Total	54.68	1,826,558	70,000	465,883	2,362,441	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
CORE								
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	13,447	0.50	13,447	0.50	13,447	0.50
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	34,558	1.14	61,090	2.14	61,090	2.14
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	47,962	2.20	27,267	1.20	27,267	1.20
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	102,657	3.90	127,352	4.90	127,352	4.90
HUMAN RELATIONS OFCR II	0	0.00	18,131	0.40	18,131	0.40	18,131	0.40
PERSONNEL ANAL I	0	0.00	10,594	0.38	10,594	0.38	10,594	0.38
PERSONNEL ANAL II	0	0.00	30,455	0.76	30,455	0.76	30,455	0.76
PUBLIC INFORMATION COOR	0	0.00	16,143	0.38	16,143	0.38	16,143	0.38
TRAINING TECH II	0	0.00	13,862	0.38	0	0.00	0	0.00
TRAINING TECH III	0	0.00	0	0.00	13,862	0.38	13,862	0.38
EXECUTIVE II	0	0.00	12,188	0.38	12,188	0.38	12,188	0.38
MANAGEMENT ANALYSIS SPEC I	0	0.00	8,843	0.20	8,843	0.20	8,843	0.20
MANAGEMENT ANALYSIS SPEC II	0	0.00	13,090	0.40	21,090	0.40	21,090	0.40
PERSONNEL CLERK	0	0.00	64,858	2.25	72,858	2.25	72,858	2.25
LEGISLATIVE COORDINATOR	0	0.00	47,199	1.00	47,199	1.00	47,199	1.00
INVESTIGATOR II	0	0.00	510,804	13.40	526,804	13.40	526,804	13.40
INVESTIGATOR III	0	0.00	116,867	3.00	116,867	3.00	116,867	3.00
GRAPHIC ARTS SPEC II	0	0.00	12,648	0.38	12,648	0.38	12,648	0.38
TAX PROCESSING TECH III	0	0.00	106,508	4.48	106,508	4.48	106,508	4.48
HUMAN RESOURCES MGR B2	0	0.00	16,581	0.38	16,581	0.38	16,581	0.38
HUMAN RESOURCES MGR B3	0	0.00	26,979	0.38	26,979	0.38	26,979	0.38
INVESTIGATION MGR B3	0	0.00	31,682	0.50	31,682	0.50	31,682	0.50
DIVISION DIRECTOR	0	0.00	35,360	0.40	35,360	0.40	35,360	0.40
DESIGNATED PRINCIPAL ASST DIV	0	0.00	25,459	0.40	25,459	0.40	25,459	0.40
ASSOCIATE COUNSEL	0	0.00	165,515	2.80	179,672	2.80	179,672	2.80
PARALEGAL	0	0.00	11,192	0.38	11,192	0.38	11,192	0.38
LEGAL COUNSEL	0	0.00	71,448	1.85	84,417	2.85	84,417	2.85
SENIOR COUNSEL	0	0.00	579,373	8.90	516,247	8.90	516,247	8.90
SPECIAL ASST PROFESSIONAL	0	0.00	17,921	0.40	17,921	0.40	17,921	0.40
SPECIAL ASST OFFICE & CLERICAL	0	0.00	29,485	0.76	29,485	0.76	29,485	0.76
TOTAL - PS	0	0.00	2,191,809	52.68	2,218,341	54.68	2,218,341	54.68
TRAVEL, IN-STATE	0	0.00	35,138	0.00	35,138	0.00	35,138	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
CORE								
TRAVEL, OUT-OF-STATE	0	0.00	14,910	0.00	14,910	0.00	14,910	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	0	0.00	28,110	0.00	28,710	0.00	28,710	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	16,301	0.00	16,301	0.00	16,301	0.00
COMMUNICATION SERV & SUPP	0	0.00	16,352	0.00	16,784	0.00	16,784	0.00
PROFESSIONAL SERVICES	0	0.00	16,652	0.00	16,652	0.00	16,652	0.00
M&R SERVICES	0	0.00	10,001	0.00	10,001	0.00	10,001	0.00
OFFICE EQUIPMENT	0	0.00	51	0.00	51	0.00	51	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	51	0.00	51	0.00	51	0.00
MISCELLANEOUS EXPENSES	0	0.00	5,501	0.00	5,501	0.00	5,501	0.00
TOTAL - EE	0	0.00	143,068	0.00	144,100	0.00	144,100	0.00
GRAND TOTAL	\$0	0.00	\$2,334,877	52.68	\$2,362,441	54.68	\$2,362,441	54.68
GENERAL REVENUE	\$0	0.00	\$1,798,994	41.68	\$1,826,558	43.68	\$1,826,558	43.68
FEDERAL FUNDS	\$0	0.00	\$70,000	0.00	\$70,000	0.00	\$70,000	0.00
OTHER FUNDS	\$0	0.00	\$465,883	11.00	\$465,883	11.00	\$465,883	11.00

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Corporate Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	LSD	CSD-Tax	FSD	Postage	Total
GR	93,582	2,018,162	824,505	36,919	2,973,168
FEDERAL					
OTHER					
TOTAL	93,582	2,018,162	824,505	36,919	2,973,168

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The department has eight tax assistance centers, nine compliance offices in Missouri, and four compliance offices out of state – in Chicago, Dallas, New York, and Los Angeles – to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

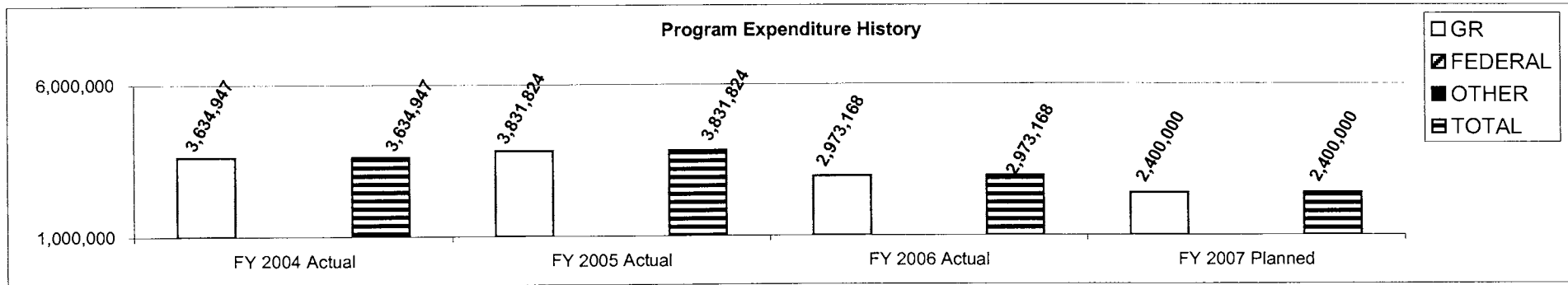
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
\$300.6	\$326.0	\$402.1

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
1.75	1.24	1.00

7c. Provide the number of clients/individuals served, if applicable.

Number of returns processed

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
286,500	143,565	120,000	319,016	120,000	151,882

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Fuel Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	LSD	CSD-Tax	FSD	Postage	Total
GR					
FEDERAL					
OTHER	70,162	1,013,240	20,195	13,357	1,116,954
TOTAL	70,162	1,013,240	20,195	13,357	1,116,954

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections. The department has nine compliance offices in Missouri and four offices out of state – in Chicago, Dallas, New York, and Los Angeles – to promote compliance with Missouri's fuel tax laws. In FY2006, 75 percent of revenue was received through electronic funds transfer (EFT) and that percentage is expected to continue to increase.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

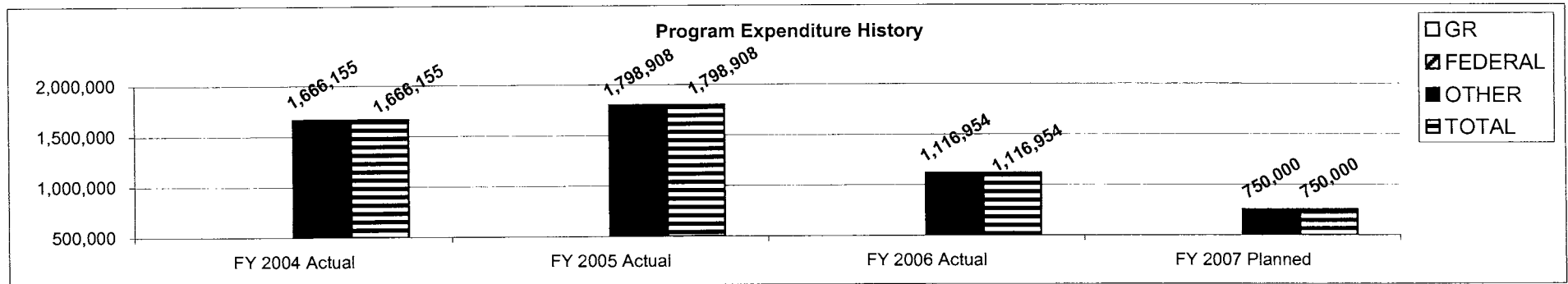
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
\$760.0	\$775.0	\$772.8

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
1.0	1.0	1.0	1.0	0.5	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	7,800	8,094	7,600	8,296	7,000	8,270
EDI	3%	254	7%	359	14%	403
Total		8,348		8,655		8,673

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Personal Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	LSD	FSD	CSD-Tax	Postage	Total
GR	655,742	319,614	12,625,303	2,494,163	16,094,822
FEDERAL					
OTHER					
TOTAL	655,742	319,614	12,625,303	2,494,163	16,094,822

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles filing liens, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are eight tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

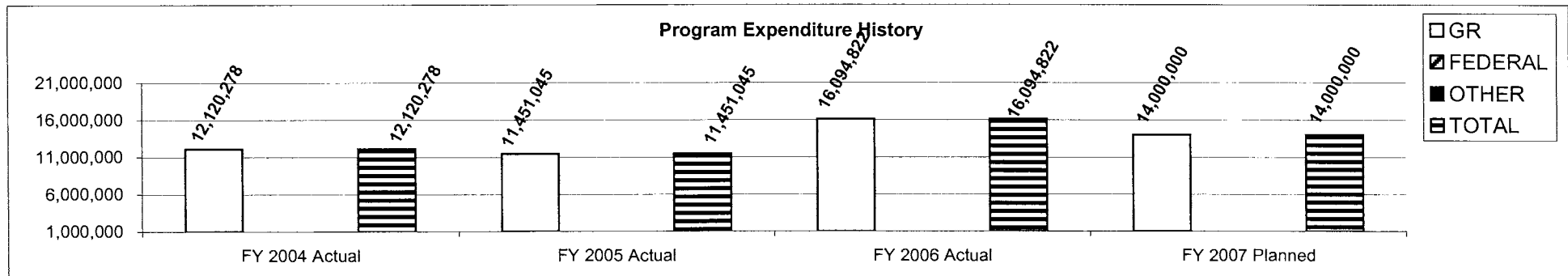
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue**Program Name - Personal Tax****Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage****6. What are the sources of the "Other " funds?**

N/A

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

	FY 2004	FY 2005	FY 2006
	Actual	Actual	Actual
	\$3.9	\$4.1	\$4.5

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of individual income tax returns processed (in millions)

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Total	2.76	2.76	2.76	2.86	2.81	2.86
Paper	1.60	1.50	1.40	1.50	1.35	1.45
Telefile	0.06	0.06	0.06	0.05	0.06	0.00
Electronic	1.10	1.20	1.30	1.31	1.40	1.41

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Property Tax Credit					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	LSD	CSD-Tax	FSD	Postage	Total
GR	15,444	1,714,564	14,177	19,152	1,763,337
FEDERAL					
OTHER					
TOTAL	15,444	1,714,564	14,177	19,152	1,763,337

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. A person or persons are eligible to file a claim for the PTC under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid by taxpayers that are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations. To substantiate eligibility for the PTC claim, numerous paper documents are attached to the PTC claim as filed with the Department of Revenue (department). The department will continue to educate the taxpayers on the credit, simplify the PTC form and instructions for use by the taxpayer, and communicate any statutory changes of the law to both taxpayers and department employees.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

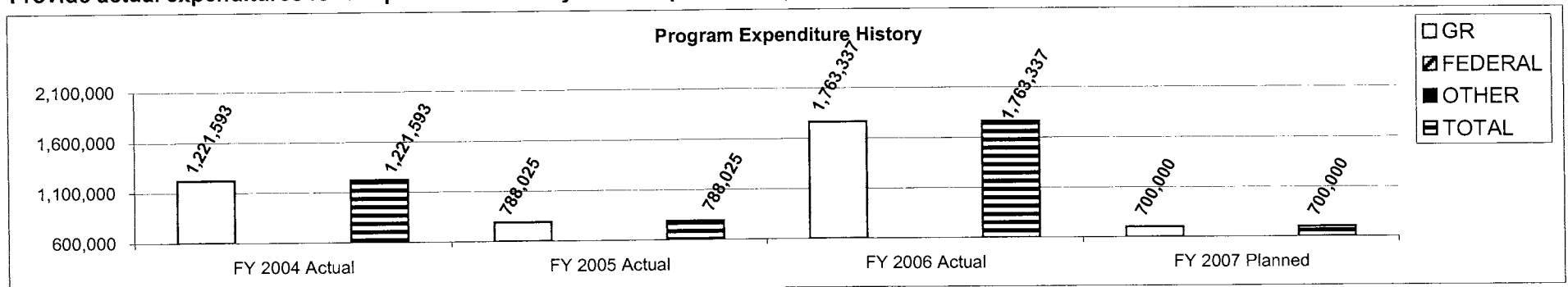
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	4.2	5.2	4.2	3.0	4.2	3.2
Electronic	4.2	5.2	4.2	3.1	4.2	3.3

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
	270,000	257,007	260,000	251,292	265,000	243,750

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Sales and Use Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	LSD	CSD-Tax	FSD	Postage	Total
GR	623,722	5,814,470	7,715,566	564,375	14,718,133
FEDERAL					
OTHER		534,772			534,772
TOTAL	623,722	6,349,242	7,715,566	564,375	15,252,905

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, collection case referrals to local prosecuting attorneys, referrals to collection agencies, tax clearances, and debt offsets. There are eight tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Customer service includes staff helping taxpayers who have received delinquent notices, assisting with resolution and collection activities using the automated phone system, and providing technical support. Nine Missouri compliance offices and four compliance offices out-of-state conduct audits of taxpayers' sales and use returns. The department continues to reach out to customers by participating at conferences, educational seminars, and one-on-one meetings.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo.

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

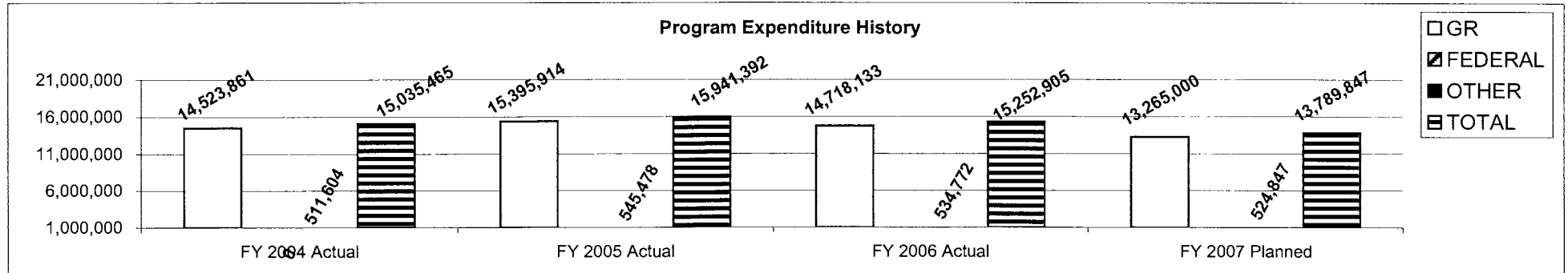
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
\$1.77	\$1.83	\$1.90

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
0.74	0.81	0.97

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
760,026	762,240	741,813

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	LSD	CSD - Tax	CSD-MV/DL	FSD	Postage	Total
GR		2,169,539	4,263,500			6,433,039
Federal			331,602			331,602
Other	1,866,472	943,325	2,138,078	583,607	976,881	6,508,363
Total	1,866,472	3,112,864	6,733,180	583,607	976,881	13,273,004

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, department staff is also responsible for the opposite end of the spectrum— suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

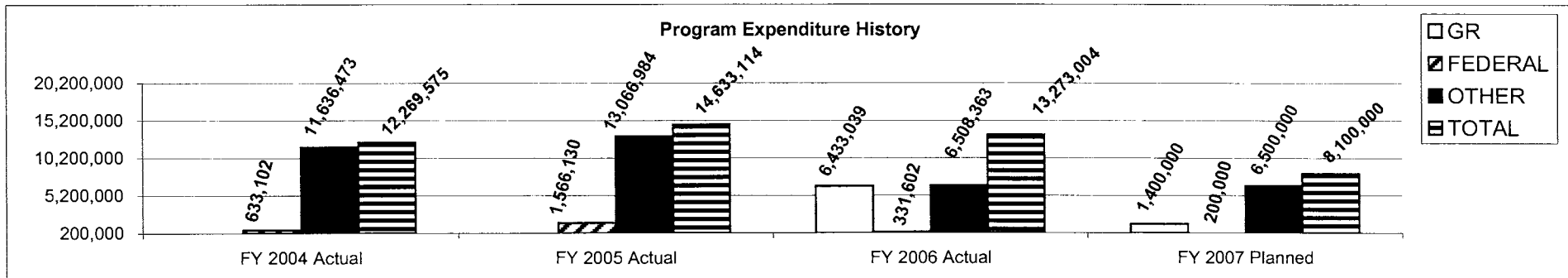
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Issuance	\$13.5	\$12.4	\$13.5	\$13.5	\$14.0	\$14.4
Reinstatement		\$2.6		\$2.6	\$2.6	\$3.0

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Initial	381,000	376,899	384,000	385,575	392,000	371,522
Renewal	452,000	464,711	536,000	876,917	897,000	734,450
Non-	141,000	128,609	131,000	136,550	134,000	117,836
Total	974,000	970,219	1,051,000	1,399,042	1,423,000	1,223,808

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	LSD	CSD - Tax	CSD-MV/DL	FSD	Postage	Total
GR		73,843	153,842			227,685
Federal						0
Other	359,422		286,238	29,919	64,356	739,935
Total	359,422	73,843	440,080	29,919	64,356	967,620

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

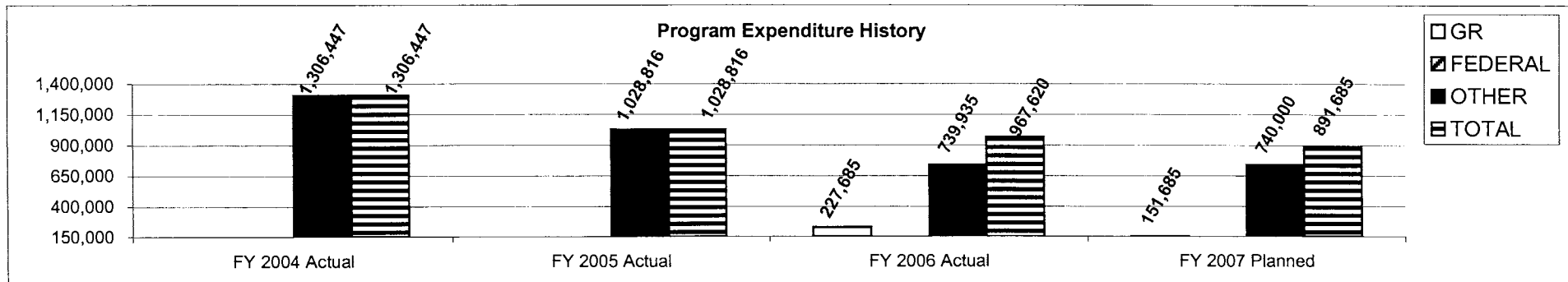
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

Motor Vehicle Commission Fund (0588) and State Highways and Transportation Department Fund (0644)

7a. Provide an effectiveness measure.

Total revenue collected

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
\$1,027,744	\$1,043,970	\$1,014,705

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Total number of dealerships licensed

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
6,479	6,909	6,745

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	LSD	CSD - Tax	CSD-MV/DL	FSD	Postage	Total
GR		627,397	4,565,260			5,192,657
Federal						
Other	102,324	184,125	1,847,194	276,784	431,108	2,841,535
Total	102,324	811,522	6,412,454	276,784	431,108	8,034,192

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

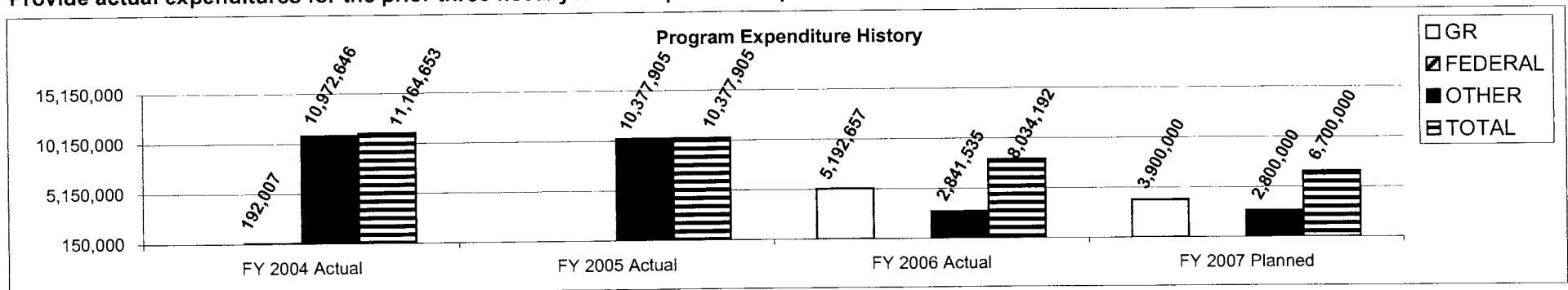
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644), DOR Information Fund (0619), and Specialty Plate Fund (0775).

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
\$154.10	\$153.70	\$156.80	\$161.70	\$159.90	\$154.10

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of registrations produced (in millions)

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Annual	2.44	2.34	2.48	2.31	2.52	2.54
Biennial	1.57	1.59	1.60	1.68	1.63	1.72

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Title						
Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
	LSD	CSD - Tax	CSD-MV/DL	FSD	Postage	Total
GR		963,411	359,736			1,323,147
Federal						0
Other	172,479	421,011	4,109,809	622,907	918,962	6,245,168
Total	172,479	1,384,422	4,469,545	622,907	918,962	7,568,315

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

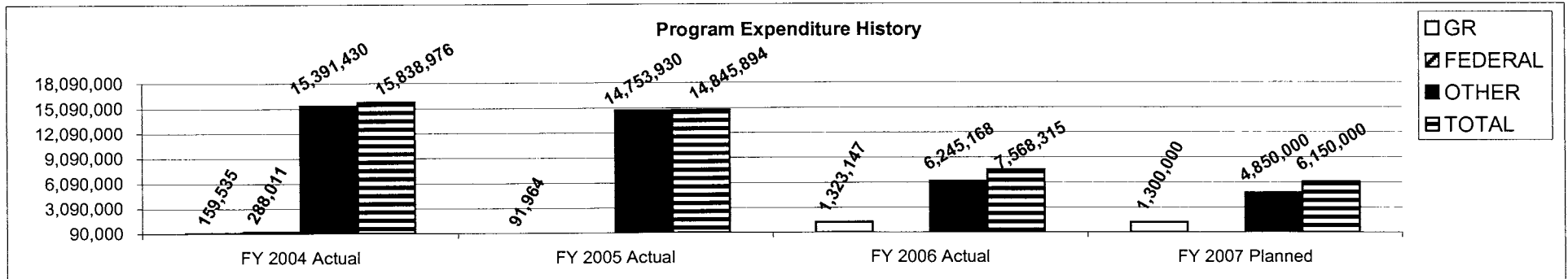
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
\$613.00	\$645.30	\$620.00	\$636.14	\$632.00	\$564.24

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of titles produced (in millions)

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
2.28	2.76	2.40	2.09	2.25	1.85

7d. Provide a customer satisfaction measure, if available.

N/A

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FISCAL SERVICES								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	9,811,566	241.49	10,152,781	253.37	9,737,219	236.62
DEPT OF REVENUE	0	0.00	0	0.00	47,844	1.74	47,844	1.74
CHILD SUPPORT ENFORCEMT COLLTN	0	0.00	0	0.00	22,973	0.88	22,973	0.88
TOTAL - PS	0	0.00	9,811,566	241.49	10,223,598	255.99	9,808,036	239.24
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	513,027	0.00	1,252,041	0.00	1,247,166	0.00
DEPT OF REVENUE	0	0.00	0	0.00	5,970,006	0.00	5,970,006	0.00
CHILD SUPPORT ENFORCEMT COLLTN	0	0.00	0	0.00	2,599,841	0.00	2,599,841	0.00
DEPT OF REVENUE INFORMATION	0	0.00	114,433	0.00	114,433	0.00	114,433	0.00
TOTAL - EE	0	0.00	627,460	0.00	9,936,321	0.00	9,931,446	0.00
PROGRAM-SPECIFIC								
DEPT OF REVENUE INFORMATION	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00
TOTAL - PD	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00
TOTAL	0	0.00	10,444,026	241.49	20,164,919	255.99	19,744,482	239.24
GENERAL STRUCTURE ADJUSTMENT - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	292,117	0.00
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	1,436	0.00
CHILD SUPPORT ENFORCEMT COLLTN	0	0.00	0	0.00	0	0.00	689	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	294,242	0.00
TOTAL	0	0.00	0	0.00	0	0.00	294,242	0.00
GRAND TOTAL	\$0	0.00	\$10,444,026	241.49	\$20,164,919	255.99	\$20,038,724	239.24

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CORE DECISION ITEM

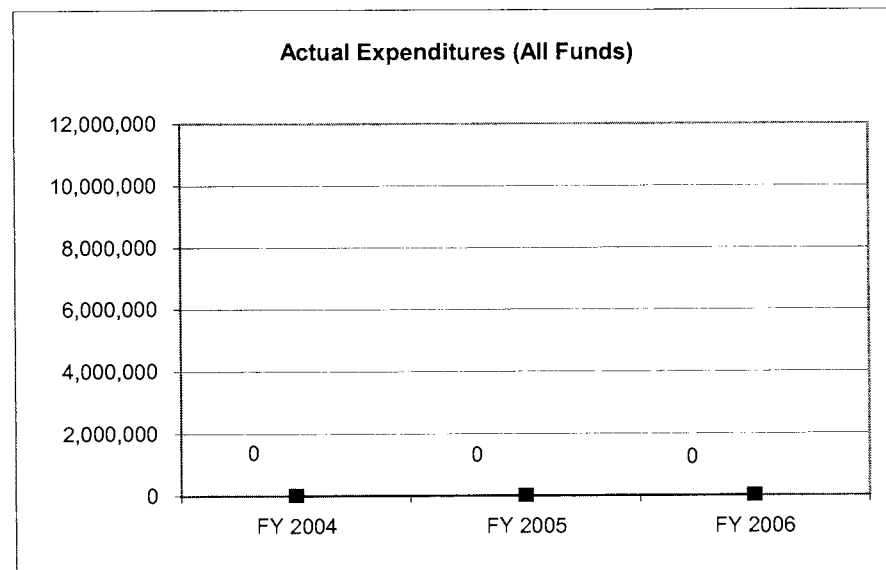
Department of Revenue					Budget Unit 86135C				
Division of Fiscal Services									
Core - Fiscal Services									
1. CORE FINANCIAL SUMMARY									
FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	10,152,781	47,844	22,973	10,223,598	PS	9,737,219	47,844	22,973	9,808,036
EE	1,252,041	5,970,006	2,714,274	9,936,321	EE	1,247,166	5,970,006	2,714,274	9,931,446
PSD	0	0	5,000	5,000	PSD	0	0	5,000	5,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	11,404,822	6,017,850	2,742,247	20,164,919	Total	10,984,385	6,017,850	2,742,247	19,744,482
FTE	254.37	1.74	0.88	256.99	FTE	236.62	1.74	0.88	239.24
Est. Fringe	4,970,802	23,424	11,248	5,005,474	Est. Fringe	4,767,342	23,424	11,248	4,802,014
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:	Child Support Enforcement Fund (0169), DOR Information Fund (0619)				Other Funds:	Child Support Enforcement Fund (0169), DOR Information Fund (0619)			
2. CORE DESCRIPTION									
The Fiscal Services Division (division) performs support functions to increase the effectiveness of revenue collection programs in the Department of Revenue (department). The division is responsible for providing fiscal services to the department and other governmental agencies in the areas of finance, accounting, depositing and cashing of state and non-state revenues, and investing and collateralizing non-state revenue collections. The division is also responsible for providing an internal audit function and determining the extent of taxpayer compliance with Missouri laws by auditing taxpayer records. The division provides service and support in the areas of procurement, child support contract oversight, mail processing, archiving, stores, vehicle pool maintenance, delivery services, and coordinates departmental leasing. Additional division costs are included in the Highway Collections core request.									
3. PROGRAM LISTING (list programs included in this core funding)									
Child Support Program					Sales Tax Program				
Corporate Tax Program					Driver License Program				
Fuel Tax Program					Motor Vehicle Dealer Registration Program				
Personal Tax Program					Motor Vehicle Registration Program				
Property Tax Program					Motor Vehicle Title Program				

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86135C</u>
Division of Fiscal Services	
Core - Fiscal Services	

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	0	0	0	10,444,026
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	0	0	N/A
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)	(1)	(1)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

(1) The Department of Revenue reorganized in Fiscal Year 2006. Actual expenditures were incorporated in the Division of Administration's budget unit.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
FISCAL SERVICES

5. CORE RECONCILIATION

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	241.49	9,811,566	0	0	9,811,566	
		EE	0.00	513,027	0	114,433	627,460	
		PD	0.00	0	0	5,000	5,000	
		Total	241.49	10,324,593	0	119,433	10,444,026	
DEPARTMENT CORE ADJUSTMENTS								
Core Reallocation	[#978]	PS	11.50	286,188	0	0	286,188	Transfer MTAS and Returned Check Unit to Fiscal Services.
Core Reallocation	[#978]	EE	0.00	6,690	0	0	6,690	Transfer MTAS and Returned Check Unit to Fiscal Services.
Core Reallocation	[#979]	PS	3.00	10,519	47,844	22,973	81,336	Transfer Child Support Enforcement Unit to Fiscal Services Division.
Core Reallocation	[#979]	EE	0.00	732,324	5,970,006	2,599,841	9,302,171	Transfer Child Support Enforcement Unit to Fiscal Services Division.
Core Reallocation	[#980]	PS	1.00	44,508	0	0	44,508	Accounting functions consolidation.
Core Reallocation	[#1543]	PS	(1.00)	0	0	0	0	Transfer FTE to Legal Services Division.
NET DEPARTMENT CHANGES			14.50	1,080,229	6,017,850	2,622,814	9,720,893	
DEPARTMENT CORE REQUEST								
		PS	255.99	10,152,781	47,844	22,973	10,223,598	
		EE	0.00	1,252,041	5,970,006	2,714,274	9,936,321	
		PD	0.00	0	0	5,000	5,000	
		Total	255.99	11,404,822	6,017,850	2,742,247	20,164,919	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reallocation	[#3305]	PS	(16.75)	(415,562)	0	0	(415,562)	To central mail consolidation HB section

CORE RECONCILIATION

DEPARTMENT OF REVENUE

FISCAL SERVICES

5. CORE RECONCILIATION

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reallocation	[#3305]	EE	0.00	(4,875)	0	0	(4,875)	To central mail consolidation HB section
NET GOVERNOR CHANGES			(16.75)	(420,437)	0	0	(420,437)	
GOVERNOR'S RECOMMENDED CORE								
		PS	239.24	9,737,219	47,844	22,973	9,808,036	
		EE	0.00	1,247,166	5,970,006	2,714,274	9,931,446	
		PD	0.00	0	0	5,000	5,000	
Total			239.24	10,984,385	6,017,850	2,742,247	19,744,482	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FISCAL SERVICES								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	0	0.00	218,520	10.50	0	0.00	0	0.00
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	29,241	1.00	29,241	1.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	151,133	5.38	125,057	4.38	62,585	2.38
SR OFC SUPPORT ASST (STENO)	0	0.00	134,123	5.00	122,363	4.50	122,363	4.50
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	101,547	4.50	305,218	13.62	49,021	2.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	36,204	1.38	59,724	2.38	59,724	2.38
MAILING EQUIPMENT OPER	0	0.00	31,959	1.25	31,959	1.25	0	0.00
STOREKEEPER I	0	0.00	29,876	0.93	29,876	0.93	29,876	0.93
SUPPLY MANAGER I	0	0.00	12,875	0.38	12,875	0.38	12,875	0.38
PROCUREMENT OFCR I	0	0.00	14,137	0.38	14,137	0.38	14,137	0.38
PROCUREMENT OFCR II	0	0.00	16,565	0.38	16,565	0.38	16,565	0.38
ACCOUNT CLERK II	0	0.00	0	0.00	261,488	11.00	261,488	11.00
ACCOUNTANT I	0	0.00	42,745	1.85	71,978	2.85	71,978	2.85
ACCOUNTANT II	0	0.00	28,435	1.05	14,881	0.45	14,881	0.45
ACCOUNTANT III	0	0.00	30,055	0.75	14,480	0.38	14,480	0.38
ACCOUNTING SPECIALIST II	0	0.00	0	0.00	28,218	0.97	28,218	0.97
EXECUTIVE I	0	0.00	32,145	1.00	32,145	1.00	14,247	0.50
EXECUTIVE II	0	0.00	49,930	1.38	49,930	1.38	32,135	1.00
LABOR SPV	0	0.00	9,717	0.38	9,717	0.38	9,717	0.38
MOTOR VEHICLE DRIVER	0	0.00	8,123	0.38	31,643	1.38	31,643	1.38
TAX PROCESSING TECH III	0	0.00	0	0.00	29,835	1.00	29,835	1.00
TAX COLLECTION TECH III	0	0.00	0	0.00	26,076	1.00	26,076	1.00
REVENUE SECTION SUPV	0	0.00	0	0.00	32,652	1.00	32,652	1.00
TAX AUDIT REVIEW SPECIALIST	0	0.00	112,944	2.00	112,944	2.00	112,944	2.00
TAX AUDITOR I	0	0.00	971,520	30.50	976,520	30.50	976,520	30.50
TAX AUDITOR II	0	0.00	755,109	21.90	724,221	20.90	724,221	20.90
TAX AUDITOR III	0	0.00	2,935,750	71.10	2,861,514	69.10	2,861,514	69.10
TAX AUDIT SUPV	0	0.00	1,529,404	30.25	1,608,324	33.25	1,608,324	33.25
FACILITIES OPERATIONS MGR B1	0	0.00	19,894	0.38	0	0.00	0	0.00
FACILITIES OPERATIONS MGR B2	0	0.00	0	0.00	19,894	0.38	19,894	0.38
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	20,302	0.38	59,446	1.38	59,446	1.38
FISCAL & ADMINISTRATIVE MGR B2	0	0.00	0	0.00	21,364	0.38	21,364	0.38

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FISCAL SERVICES								
CORE								
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	25,722	0.38	25,722	0.38	25,722	0.38
REVENUE MANAGER, BAND 2	0	0.00	391,689	7.00	391,689	7.00	391,689	7.00
REVENUE MANAGER, BAND 3	0	0.00	65,932	1.00	0	0.00	0	0.00
STATE DEPARTMENT DIRECTOR	0	0.00	42,952	0.40	42,952	0.40	42,952	0.40
DEPUTY STATE DEPT DIRECTOR	0	0.00	41,443	0.40	41,443	0.40	41,443	0.40
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	17,784	0.38	83,716	1.38	83,716	1.38
DIVISION DIRECTOR	0	0.00	28,912	0.37	28,912	0.37	28,912	0.37
OUT-STATE AUDIT PERSONNEL	0	0.00	1,821,674	36.00	1,821,674	35.00	1,821,674	35.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	37,171	0.80	37,171	0.80	37,171	0.80
SPECIAL ASST OFFICE & CLERICAL	0	0.00	16,034	0.38	16,034	0.38	16,034	0.38
TOTAL - PS	0	0.00	9,811,566	241.49	10,223,598	255.99	9,808,036	239.24
TRAVEL, IN-STATE	0	0.00	118,193	0.00	118,193	0.00	118,193	0.00
TRAVEL, OUT-OF-STATE	0	0.00	144,353	0.00	144,353	0.00	144,353	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	0	0.00	146,754	0.00	621,504	0.00	618,279	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	30,899	0.00	30,899	0.00	30,899	0.00
COMMUNICATION SERV & SUPP	0	0.00	73,840	0.00	76,540	0.00	74,890	0.00
PROFESSIONAL SERVICES	0	0.00	18,265	0.00	8,864,436	0.00	8,864,436	0.00
JANITORIAL SERVICES	0	0.00	1	0.00	1	0.00	1	0.00
M&R SERVICES	0	0.00	39,000	0.00	24,240	0.00	24,240	0.00
MOTORIZED EQUIPMENT	0	0.00	1	0.00	1	0.00	1	0.00
OFFICE EQUIPMENT	0	0.00	1,000	0.00	1,000	0.00	1,000	0.00
OTHER EQUIPMENT	0	0.00	1	0.00	1	0.00	1	0.00
PROPERTY & IMPROVEMENTS	0	0.00	1	0.00	1	0.00	1	0.00
REAL PROPERTY RENTALS & LEASES	0	0.00	1	0.00	1	0.00	1	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	50	0.00	50	0.00	50	0.00
MISCELLANEOUS EXPENSES	0	0.00	55,100	0.00	55,100	0.00	55,100	0.00
TOTAL - EE	0	0.00	627,460	0.00	9,936,321	0.00	9,931,446	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FISCAL SERVICES								
CORE								
REFUNDS	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00
TOTAL - PD	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00
GRAND TOTAL	\$0	0.00	\$10,444,026	241.49	\$20,164,919	255.99	\$19,744,482	239.24
GENERAL REVENUE	\$0	0.00	\$10,324,593	241.49	\$11,404,822	253.37	\$10,984,385	236.62
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$6,017,850	1.74	\$6,017,850	1.74
OTHER FUNDS	\$0	0.00	\$119,433	0.00	\$2,742,247	0.88	\$2,742,247	0.88

PROGRAM DESCRIPTION

Department of Revenue		
Program Name - Child Support Enforcement		
Program is found in the following core budget(s): Fiscal Services Division		
	FSD	Total
GR	167,352	167,352
FEDERAL	4,653,482	4,653,482
OTHER	2,621,900	2,621,900
TOTAL	7,442,734	7,442,734

- 1. What does this program do?**

The Child Support Program collects and disburses both IV-D and Non-IV-D child support payments. The cost of transacting IV-D payments is split between federal and state governments with the federal government picking up 66 percent of the cost. Non-IV-D transaction costs may also receive such federal funding if certain requirements are met, but are otherwise paid entirely by the state. Missouri contracts with a private company that receives and disburses child support payments and handles related telephone inquiries. Billing statements are issued monthly, as required by federal regulations, to responsible parties. The cost of the contractor's services is dependent on the type of receipt/payment, the quantity of receipts/payments made in a given month, and the contracted pricing schedule. There are three methods of receipts – paper, electronic funds transfers (EFT), and direct deposits – and there are two methods for disbursements – paper and EFT.
- 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)**

Section 454.400, RSMo, and P.L. 93-647 and 45 CFR, Section 303.20
- 3. Are there federal matching requirements? If yes, please explain.**

Costs to transact IV-D payments are paid by 66 percent federal funds and 34 percent state funds. Sixty-six percent federal financial participation is available for non-IV-D transaction costs when the case includes a support order initially issued in Missouri on or after January 1, 1994, and an income withholding is in place.
- 4. Is this a federally mandated program? If yes, please explain.**

Federal requirements as specified in P.L. 93-647 and 45 CFR, Section 303.20.

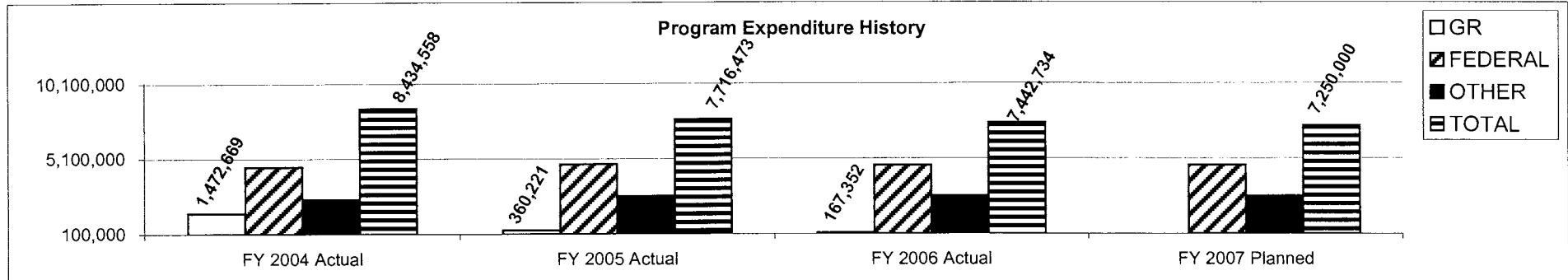
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Child Support Enforcement

Program is found in the following core budget(s): Fiscal Services Division

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Child Support Enforcement Fund (0169)

7a. Provide an effectiveness measure.

N/A

7c.

Provide the number of clients/individuals served, if applicable.

Number of transactions processed

7b. Provide an efficiency measure.

Cost of Vendor Payments

FY 2004	FY 2005	FY 2006
\$8,321,452	\$7,093,674	\$6,747,288

Type	FY04	FY05	FY06
Paper Receipts	2,280,250	2,198,628	2,047,618
EFT Receipts	527,715	686,530	906,435
Direct Deposit Receipts	679,777	748,611	821,434
IV-D Calls	151,228	149,568	150,553
Non IV-D Mandated Calls	13,687	13,983	14,935
Non IV-D Non-Mandated Calls	1	0	0
Total	3,652,658	3,797,320	3,940,975

7d.

Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Corporate Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	FSD	CSD-Tax	LSD	Postage	Total
GR	824,505	2,018,162	93,582	36,919	2,973,168
FEDERAL					
OTHER					
TOTAL	824,505	2,018,162	93,582	36,919	2,973,168

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The department has eight tax assistance centers, nine compliance offices in Missouri, and four compliance offices out of state – in Chicago, Dallas, New York, and Los Angeles – to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

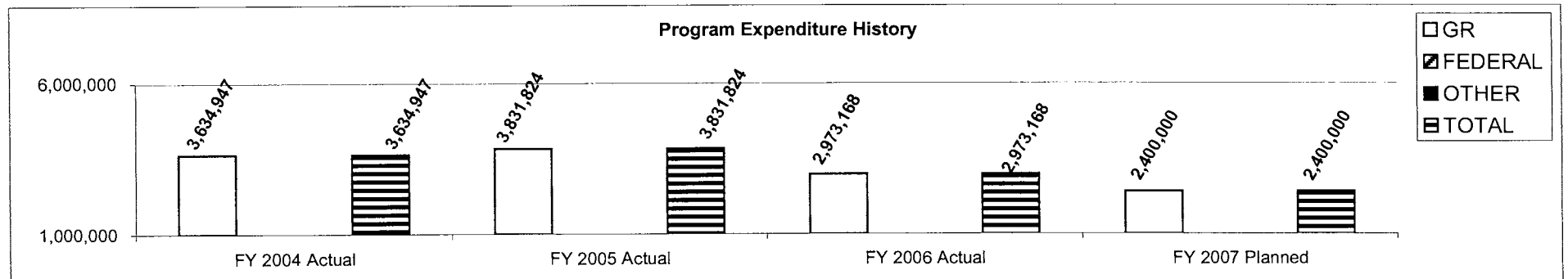
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
\$300.6	\$326.0	\$402.1

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
1.75	1.24	1.00

7c. Provide the number of clients/individuals served, if applicable.

Number of returns processed

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
286,500	143,565	120,000	319,016	120,000	151,882

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Fuel Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	FSD	CSD-Tax	LSD	Postage	Total
GR					
FEDERAL					
OTHER	20,195	1,013,240	70,162	13,357	1,116,954
TOTAL	20,195	1,013,240	70,162	1,103,597	1,116,954

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections. The department has nine compliance offices in Missouri and four offices out of state – in Chicago, Dallas, New York, and Los Angeles – to promote compliance with Missouri's fuel tax laws. In FY2006, 75 percent of revenue was received through electronic funds transfer (EFT) and that percentage is expected to continue to increase.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

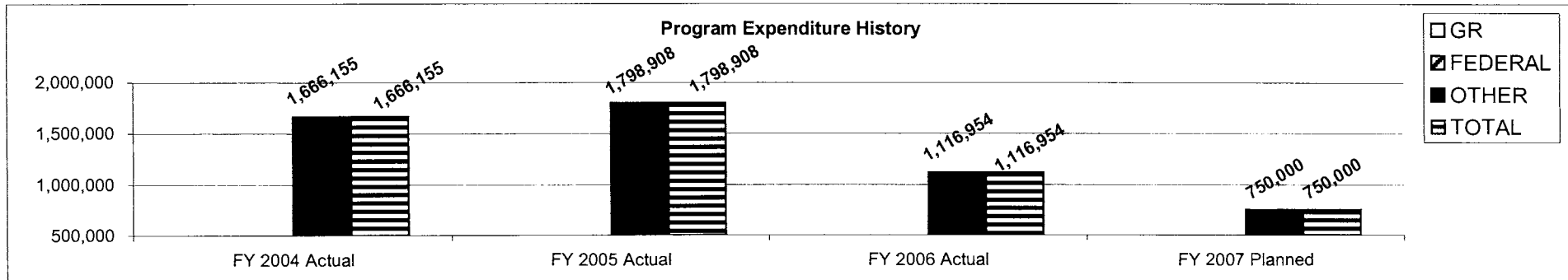
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
\$760.0	\$775.0	\$772.8

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
1.0	1.0	1.0	1.0	0.5	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	7,800	8,094	7,600	8,296	7,000	8,270
EDI	3%	254	7%	359	14%	403
Total		8,348		8,655		8,673

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Personal Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	FSD	CSD-Tax	LSD	Postage	Total
GR	319,614	12,625,303	655,742	2,494,163	16,094,822
FEDERAL					
OTHER					
TOTAL	319,614	12,625,303	655,742	2,494,163	16,094,822

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles filing liens, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are eight tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

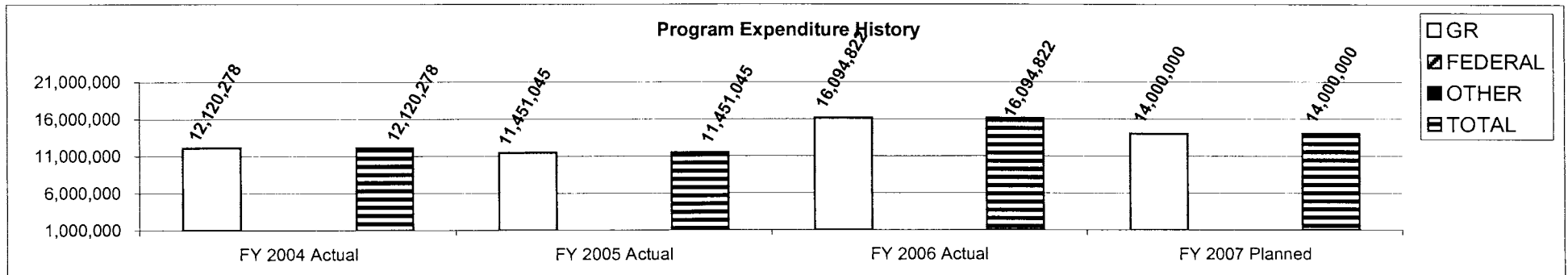
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

	FY 2004	FY 2005	FY 2006
	Actual	Actual	Actual
	\$3.9	\$4.1	\$4.5

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of individual income tax returns processed (in millions)

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Total	2.76	2.76	2.76	2.86	2.81	2.86
Paper	1.60	1.50	1.40	1.50	1.35	1.45
Telefile	0.06	0.06	0.06	0.05	0.06	0.00
Electronic	1.10	1.20	1.30	1.31	1.40	1.41

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	FSD	CSD-Tax	LSD	Postage	Total
GR	14,177	1,714,564	15,444	19,152	1,763,337
FEDERAL					
OTHER					
TOTAL	14,177	1,714,564	15,444	19,152	1,763,337

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. A person or persons are eligible to file a claim for the PTC under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid by taxpayers that are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations. To substantiate eligibility for the PTC claim, numerous paper documents are attached to the PTC claim as filed with the Department of Revenue (department). The department will continue to educate the taxpayers on the credit, simplify the PTC form and instructions for use by the taxpayer, and communicate any statutory changes of the law to both taxpayers and department employees.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

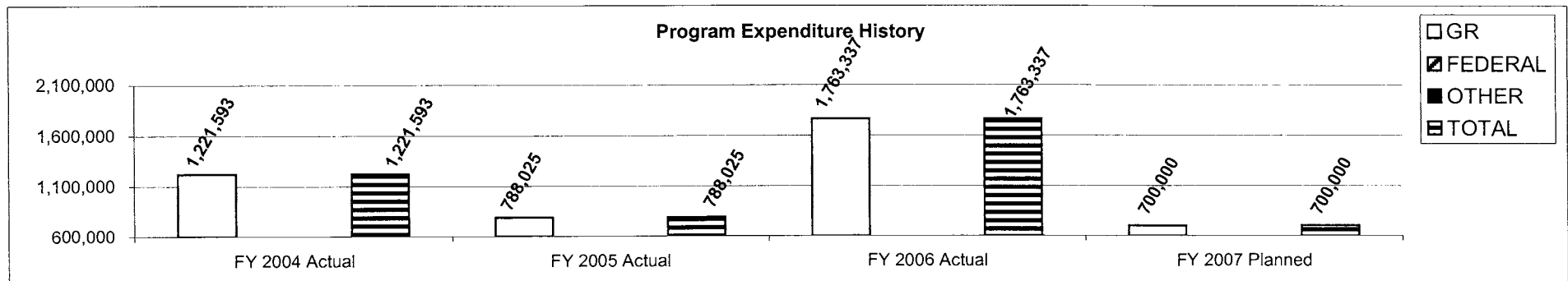
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	4.2	5.2	4.2	3.0	4.2	3.2
Electronic	4.2	5.2	4.2	3.1	4.2	3.3

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
	270,000	257,007	260,000	251,292	265,000	243,750

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Sales and Use Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	FSD	CSD-Tax	LSD	Postage	Total
GR	7,715,566	5,814,470	623,722	564,375	14,718,133
FEDERAL					
OTHER		534,772			534,772
TOTAL	7,715,566	6,349,242	623,722	564,375	15,252,905

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, collection case referrals to local prosecuting attorneys, referrals to collection agencies, tax clearances, and debt offsets. There are eight tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Customer service includes staff helping taxpayers who have received delinquent notices, assisting with resolution and collection activities using the automated phone system, and providing technical support. Nine Missouri compliance offices and four compliance offices out-of-state conduct audits of taxpayers' sales and use returns. The department continues to reach out to customers by participating at conferences, educational seminars, and one-on-one meetings.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo.

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

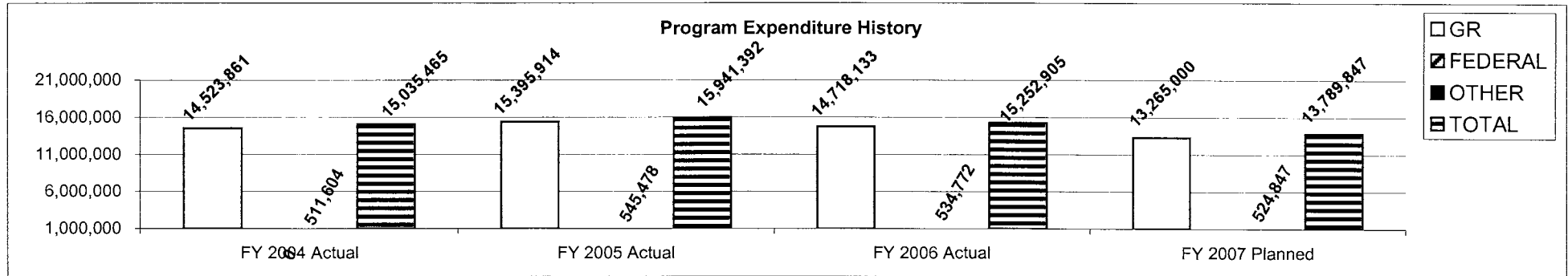
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
\$1.77	\$1.83	\$1.90

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
0.74	0.81	0.97

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
760,026	762,240	741,813

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	FSD	CSD - Tax	CSD-MV/DL	LSD	Postage	Total
GR		2,169,539	4,263,500			6,433,039
Federal			331,602			331,602
Other	583,607	943,325	2,138,078	1,866,472	976,881	6,508,363
Total	583,607	3,112,864	6,733,180	1,866,472	976,881	13,273,004

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, department staff is also responsible for the opposite end of the spectrum—suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

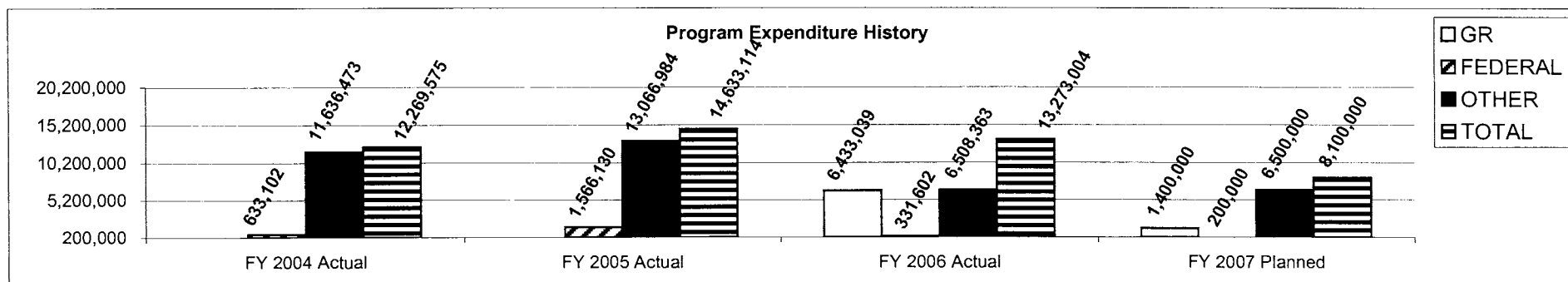
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Issuance	\$13.5	\$12.4	\$13.5	\$13.5	\$14.0	\$14.4
Reinstatement		\$2.6		\$2.6	\$2.6	\$3.0

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Initial	381,000	376,899	384,000	385,575	392,000	371,522
Renewal	452,000	464,711	536,000	876,917	897,000	734,450
Non-	141,000	128,609	131,000	136,550	134,000	117,836
Total	974,000	970,219	1,051,000	1,399,042	1,423,000	1,223,808

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	FSD	CSD - Tax	CSD-MV/DL	LSD	Postage	Total
GR		73,843	153,842			227,685
Federal						0
Other	29,919		286,238	359,422	64,356	739,935
Total	29,919	73,843	440,080	359,422	64,356	967,620

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

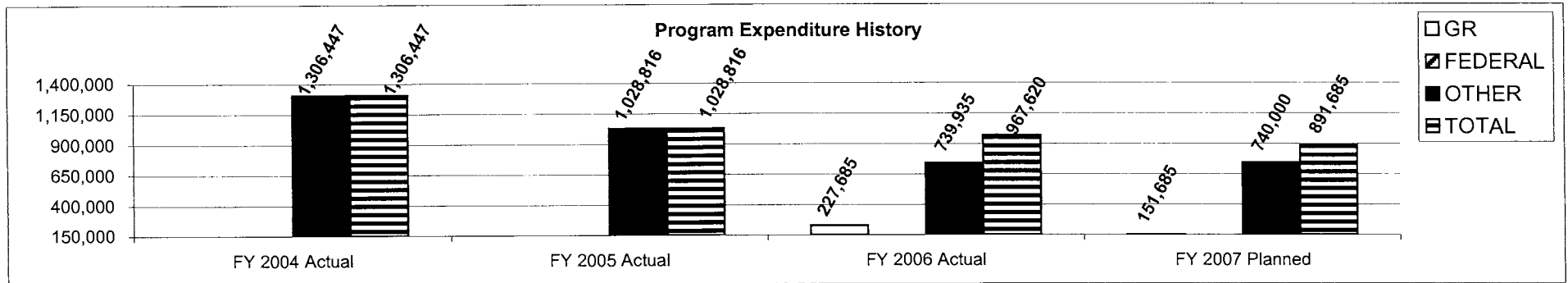
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue												
Program Name - Motor Vehicle Dealer Registration												
Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage												
6. What are the sources of the "Other " funds? Motor Vehicle Commission Fund (0588) and State Highways and Transportation Department Fund (0644)												
7a. Provide an effectiveness measure. Total revenue collected <table style="margin-left: 40px; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;">FY 2004</th> <th style="text-align: center;">FY 2005</th> <th style="text-align: center;">FY 2006</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$1,027,744</td> <td style="text-align: right;">\$1,043,970</td> <td style="text-align: right;">\$1,014,705</td> </tr> </tbody> </table>				FY 2004	FY 2005	FY 2006	Actual	Actual	Actual	\$1,027,744	\$1,043,970	\$1,014,705
FY 2004	FY 2005	FY 2006										
Actual	Actual	Actual										
\$1,027,744	\$1,043,970	\$1,014,705										
7b. Provide an efficiency measure. N/A												
7c. Provide the number of clients/individuals served, if applicable. Total number of dealerships licensed <table style="margin-left: 40px; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;">FY 2004</th> <th style="text-align: center;">FY 2005</th> <th style="text-align: center;">FY 2006</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">6,479</td> <td style="text-align: right;">6,909</td> <td style="text-align: right;">6,745</td> </tr> </tbody> </table>				FY 2004	FY 2005	FY 2006	Actual	Actual	Actual	6,479	6,909	6,745
FY 2004	FY 2005	FY 2006										
Actual	Actual	Actual										
6,479	6,909	6,745										
7d. Provide a customer satisfaction measure, if available. N/A												

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	FSD	CSD - Tax	CSD-MV/DL	LSD	Postage	Total
GR		627,397	4,565,260			5,192,657
Federal						
Other	276,784	184,125	1,847,194	102,324	431,108	2,841,535
Total	276,784	811,522	6,412,454	102,324	431,108	8,034,192

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

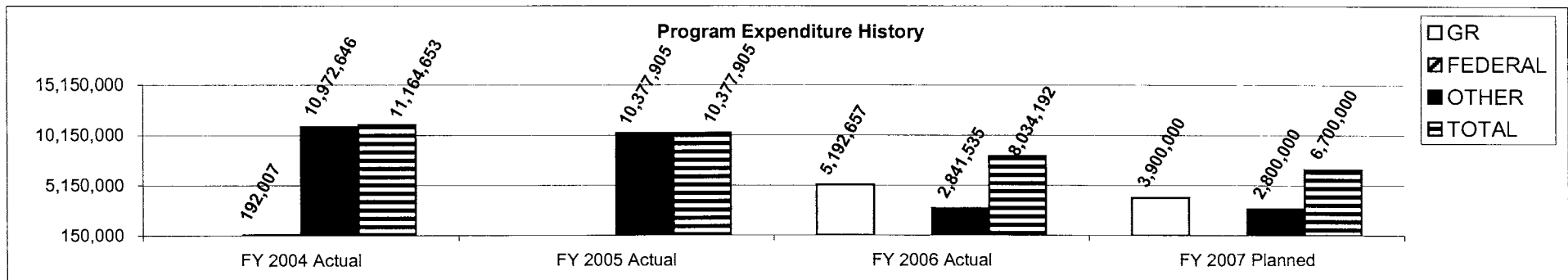
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644), DOR Information Fund (0619), and Specialty Plate Fund (0775).

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
\$154.10	\$153.70	\$156.80	\$161.70	\$159.90	\$154.10

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of registrations produced (in millions)

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Annual	2.44	2.34	2.48	2.31	2.52	2.54
Biennial	1.57	1.59	1.60	1.68	1.63	1.72

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Title						
Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
	FSD	CSD - Tax	CSD-MV/DL	LSD	Postage	Total
GR		963,411	359,736			1,323,147
Federal						0
Other	622,907	421,011	4,109,809	172,479	918,962	6,245,168
Total	622,907	1,384,422	4,469,545	172,479	918,962	7,568,315

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

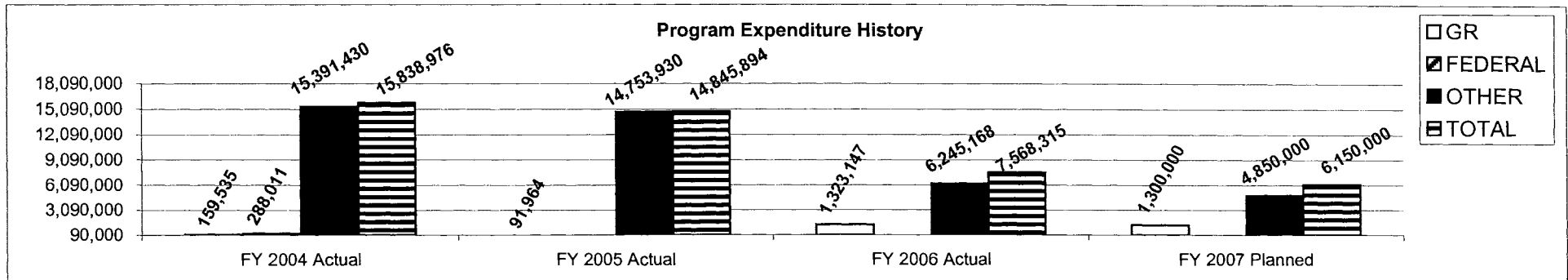
Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.**6. What are the sources of the "Other " funds?**

State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
\$613.00	\$645.30	\$620.00	\$636.14	\$632.00	\$564.24

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of titles produced (in millions)

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
2.28	2.76	2.40	2.09	2.25	1.85

7d. Provide a customer satisfaction measure, if available.

N/A

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DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
POSTAGE									
CORE									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	2,641,892	0.00	2,843,200	0.00	2,843,200	0.00	2,843,200	0.00	0.00
HEALTH INITIATIVES	4,591	0.00	4,989	0.00	4,989	0.00	4,989	0.00	0.00
MOTOR VEHICLE COMMISSION	39,521	0.00	40,843	0.00	40,843	0.00	40,843	0.00	0.00
CONSERVATION COMMISSION	1,183	0.00	1,247	0.00	1,247	0.00	1,247	0.00	0.00
DEPT OF REVENUE INFORMATION	177,362	0.00	185,137	0.00	185,137	0.00	185,137	0.00	0.00
TOTAL - EE	2,864,549	0.00	3,075,416	0.00	3,075,416	0.00	3,075,416	0.00	0.00
TOTAL	2,864,549	0.00	3,075,416	0.00	3,075,416	0.00	3,075,416	0.00	0.00
Postage Increase - 1860022									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	218,926	0.00	0	0.00	0.00
HEALTH INITIATIVES	0	0.00	0	0.00	384	0.00	0	0.00	0.00
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	3,145	0.00	0	0.00	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	96	0.00	0	0.00	0.00
DEPT OF REVENUE INFORMATION	0	0.00	0	0.00	14,256	0.00	0	0.00	0.00
TOTAL - EE	0	0.00	0	0.00	236,807	0.00	0	0.00	0.00
TOTAL	0	0.00	0	0.00	236,807	0.00	0	0.00	0.00
GRAND TOTAL	\$2,864,549	0.00	\$3,075,416	0.00	\$3,312,223	0.00	\$3,075,416	0.00	0.00

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CORE DECISION ITEM

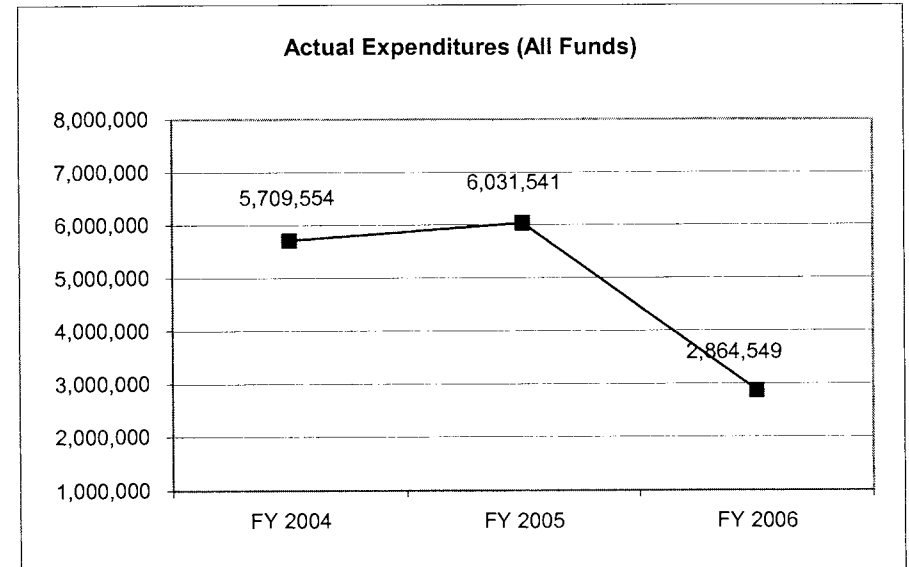
Department of Revenue					Budget Unit 86150C				
Division - Fiscal Services Postage									
Core - Postage									
1. CORE FINANCIAL SUMMARY									
FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	2,843,200	0	232,216	3,075,416	EE	2,843,200	0	232,216	3,075,416
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	2,843,200	0	232,216	3,075,416	Total	2,843,200	0	232,216	3,075,416
FTE					FTE				
	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds: DOR Information Fund (0619), Conservation Commission Fund (0609), Health Initiatives Fund (0275), Motor Vehicle Commission Fund (0588)					Other Funds: DOR Information Fund (0619), Conservation Commission Fund (0609), Health Initiatives Fund (0275), Motor Vehicle Commission Fund (0588)				
2. CORE DESCRIPTION									
The Department of Revenue, through its Mail Service Center, annually processes more than 13 million pieces of outgoing mail including tax forms, driver license renewal notices, motor vehicle and marinecraft registration renewal notices, motor vehicle and marinecraft titles, collection and enforcement notices, and statutorily required pieces of certified mail. These mailings support the operational programs in their role of revenue collection by notifying citizens of taxes due and owed and of renewal dates of licenses to aid in timely renewal. The efficient dissemination of this information improves compliance, enforcement of laws, and delivery of quality customer service. Failure to provide these mailings would negatively impact revenue collections and would result in decreased enforcement of tax, driver, motor vehicle and marinecraft, and other laws.									
3. PROGRAM LISTING (list programs included in this core funding)									
Corporate Tax Program					Sales Tax Program				
Fuel Tax Program					Driver License Program				
Personal Tax Program					Motor Vehicle Dealer Registration Program				
Property Tax Program					Motor Vehicle Registration Program				
					Motor Vehicle Title Program				

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86150C</u>
Division - Fiscal Services Postage	
Core - Postage	

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	7,715,669	6,874,542	2,874,371	3,075,416
Less Reverted (All Funds)	(148,686)	(199,857)	(8,096)	N/A
Budget Authority (All Funds)	7,566,983	6,674,685	2,866,275	N/A
Actual Expenditures (All Funds)	5,709,554	6,031,541	2,864,549	N/A
Unexpended (All Funds)	1,857,429	643,144	1,726	N/A
Unexpended, by Fund:				
General Revenue	15	7,491	1,451	N/A
Federal	0	0	0	N/A
Other	1,857,414	635,653	275	N/A
	(1) (2)		(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) General Revenue withholding of \$77,568 was released to cover General Revenue related mailings.
- (2) Unexpended by fund includes approximately a 1-million piece reduction in driver license renewal mailings due to the six-year driver license cycle.
- (3) Expenditures included in the Highway Collections budget unit totaled \$1,597,913. Expenditures included in the Department of Public Safety's Highway Patrol appropriations totaled \$1,170,000.

CORE RECONCILIATION

DEPARTMENT OF REVENUE

POSTAGE

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES	EE	0.00	2,843,200	0	232,216	3,075,416	
	Total	0.00	2,843,200	0	232,216	3,075,416	
DEPARTMENT CORE REQUEST	EE	0.00	2,843,200	0	232,216	3,075,416	
	Total	0.00	2,843,200	0	232,216	3,075,416	
GOVERNOR'S RECOMMENDED CORE	EE	0.00	2,843,200	0	232,216	3,075,416	
	Total	0.00	2,843,200	0	232,216	3,075,416	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
POSTAGE								
CORE								
TRAVEL, IN-STATE	0	0.00	25	0.00	25	0.00	25	0.00
TRAVEL, OUT-OF-STATE	0	0.00	25	0.00	25	0.00	25	0.00
FUEL & UTILITIES	0	0.00	25	0.00	0	0.00	0	0.00
SUPPLIES	2,448,313	0.00	2,784,386	0.00	2,787,573	0.00	2,787,573	0.00
PROFESSIONAL DEVELOPMENT	270	0.00	360	0.00	360	0.00	360	0.00
COMMUNICATION SERV & SUPP	0	0.00	25	0.00	25	0.00	25	0.00
PROFESSIONAL SERVICES	217,680	0.00	135,350	0.00	135,350	0.00	135,350	0.00
JANITORIAL SERVICES	0	0.00	25	0.00	0	0.00	0	0.00
M&R SERVICES	179,066	0.00	96,275	0.00	96,275	0.00	96,275	0.00
COMPUTER EQUIPMENT	1,545	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	25	0.00	25	0.00	25	0.00
OFFICE EQUIPMENT	0	0.00	25	0.00	25	0.00	25	0.00
OTHER EQUIPMENT	14,203	0.00	52,370	0.00	49,258	0.00	49,258	0.00
PROPERTY & IMPROVEMENTS	0	0.00	25	0.00	0	0.00	0	0.00
REAL PROPERTY RENTALS & LEASES	0	0.00	25	0.00	25	0.00	25	0.00
EQUIPMENT RENTALS & LEASES	3,472	0.00	6,425	0.00	6,425	0.00	6,425	0.00
MISCELLANEOUS EXPENSES	0	0.00	25	0.00	25	0.00	25	0.00
TOTAL - EE	2,864,549	0.00	3,075,416	0.00	3,075,416	0.00	3,075,416	0.00
GRAND TOTAL	\$2,864,549	0.00	\$3,075,416	0.00	\$3,075,416	0.00	\$3,075,416	0.00
GENERAL REVENUE	\$2,641,892	0.00	\$2,843,200	0.00	\$2,843,200	0.00	\$2,843,200	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$222,657	0.00	\$232,216	0.00	\$232,216	0.00	\$232,216	0.00

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Corporate Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	Postage	CSD-Tax	LSD	FSD	Total
GR	36,919	2,018,162	93,582	824,505	2,973,168
FEDERAL					
OTHER					
TOTAL	36,919	2,018,162	93,582	824,505	2,973,168

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The department has eight tax assistance centers, nine compliance offices in Missouri, and four compliance offices out of state – in Chicago, Dallas, New York, and Los Angeles – to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

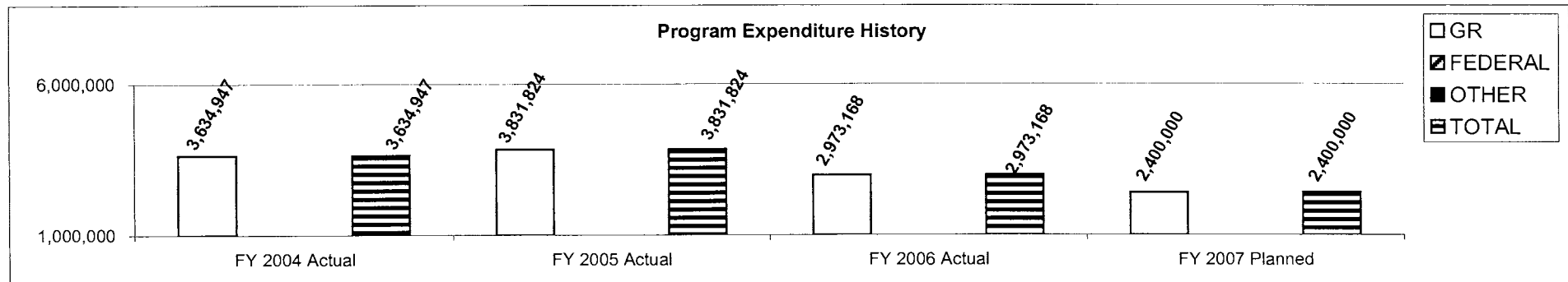
Chapter 143, RSMo.

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
\$300.6	\$326.0	\$402.1

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
1.75	1.24	1.00

7c. Provide the number of clients/individuals served, if applicable.

Number of returns processed

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
286,500	143,565	120,000	319,016	120,000	151,882

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Fuel Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	Postage	CSD-Tax	LSD	FSD	Total
GR					
FEDERAL					
OTHER	13,357	1,013,240	70,162	20,195	1,116,954
TOTAL	13,357	1,013,240	70,162	20,195	1,116,954

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections. The department has nine compliance offices in Missouri and four offices out of state – in Chicago, Dallas, New York, and Los Angeles – to promote compliance with Missouri's fuel tax laws. In FY2006, 75 percent of revenue was received through electronic funds transfer (EFT) and that percentage is expected to continue to increase.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

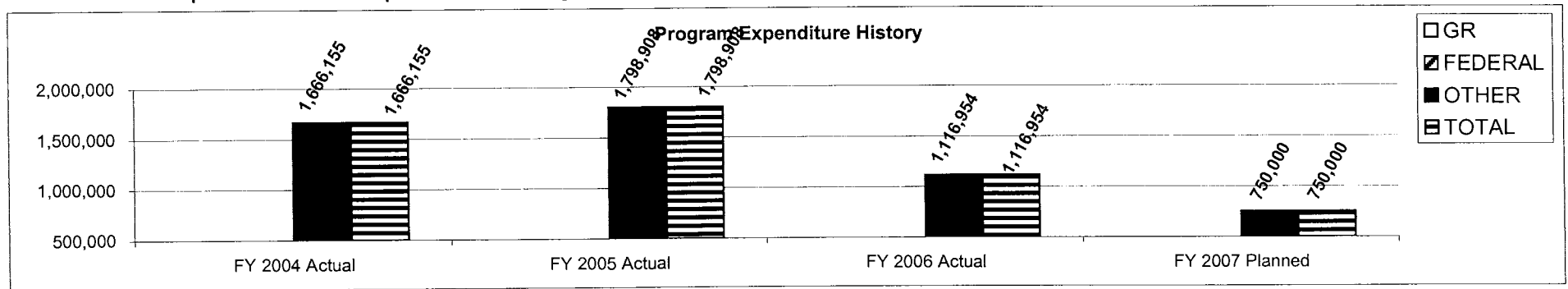
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
\$760.0	\$775.0	\$772.8

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
1.0	1.0	1.0	1.0	0.5	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	7,800	8,094	7,600	8,296	7,000	8,270
EDI	3%	254	7%	359	14%	403
Total		8,348		8,655		8,673

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Personal Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	Postage	CSD-Tax	LSD	FSD	Total
GR	2,494,163	12,625,303	655,742	319,614	16,094,822
FEDERAL					
OTHER					
TOTAL	2,494,163	12,625,303	655,742	319,614	16,094,822

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles filing liens, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are eight tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

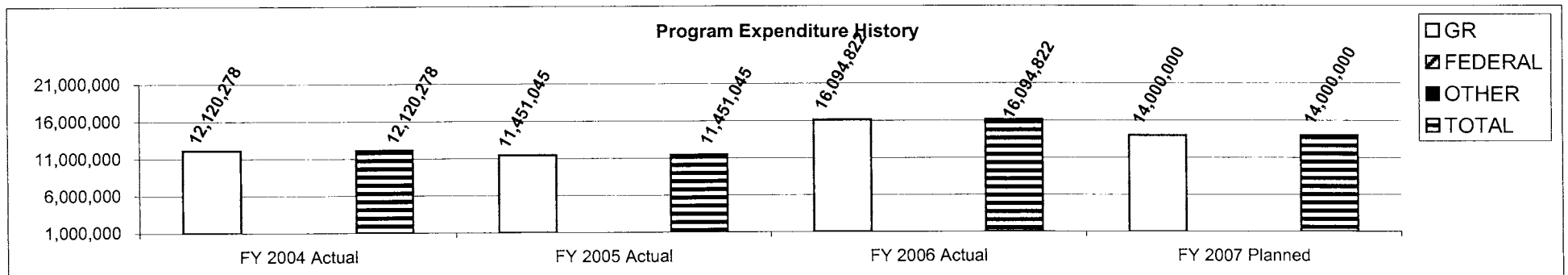
Chapter 143, RSMo.

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

	FY 2004	FY 2005	FY 2006
	Actual	Actual	Actual
	\$3.9	\$4.1	\$4.5

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of individual income tax returns processed (in millions)

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Total	2.76	2.76	2.76	2.86	2.81	2.86
Paper	1.60	1.50	1.40	1.50	1.35	1.45
Telefile	0.06	0.06	0.06	0.05	0.06	0.00
Electronic	1.10	1.20	1.30	1.31	1.40	1.41

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	Postage	CSD-Tax	LSD	FSD	Total
GR	19,152	1,714,564	15,444	14,177	1,763,337
FEDERAL					
OTHER					
TOTAL	19,152	1,714,564	15,444	14,177	1,763,337

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. A person or persons are eligible to file a claim for the PTC under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid by taxpayers that are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations. To substantiate eligibility for the PTC claim, numerous paper documents are attached to the PTC claim as filed with the Department of Revenue (department). The department will continue to educate the taxpayers on the credit, simplify the PTC form and instructions for use by the taxpayer, and communicate any statutory changes of the law to both taxpayers and department employees.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

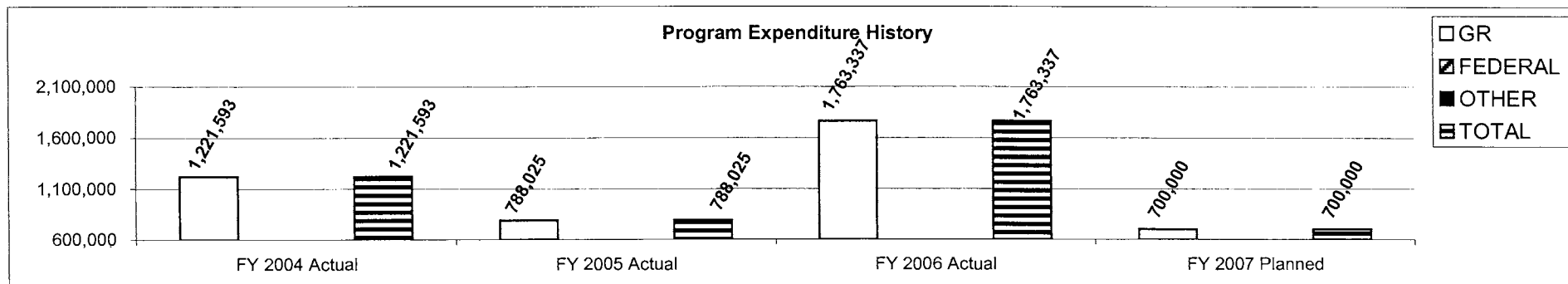
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	4.2	5.2	4.2	3.0	4.2	3.2
Electronic	4.2	5.2	4.2	3.1	4.2	3.3

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
	270,000	257,007	260,000	251,292	265,000	243,750

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Sales and Use Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	Postage	CSD-Tax	LSD	FSD	Total
GR	564,375	5,814,470	623,722	7,715,566	14,718,133
FEDERAL					
OTHER		534,772			534,772
TOTAL	564,375	6,349,242	623,722	7,715,566	15,252,905

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, collection case referrals to local prosecuting attorneys, referrals to collection agencies, tax clearances, and debt offsets. There are eight tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Customer service includes staff helping taxpayers who have received delinquent notices, assisting with resolution and collection activities using the automated phone system, and providing technical support. Nine Missouri compliance offices and four compliance offices out-of-state conduct audits of taxpayers' sales and use returns. The department continues to reach out to customers by participating at conferences, educational seminars, and one-on-one meetings.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo.

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

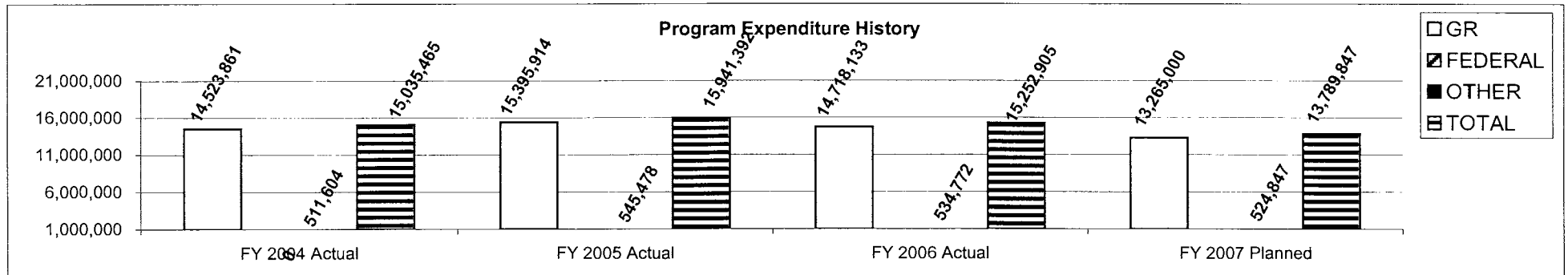
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
\$1.77	\$1.83	\$1.90

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
0.74	0.81	0.97

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
760,026	762,240	741,813

PROGRAM DESCRIPTION

Department of Revenue
Program Name - Sales and Use Tax
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage
7d. Provide a customer satisfaction measure, if available. N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	Postage	CSD - Tax	CSD-MV/DL	LSD	FSD	Total
GR		2,169,539	4,263,500			6,433,039
Federal			331,602			331,602
Other	976,881	943,325	2,138,078	1,866,472	583,607	6,508,363
Total	976,881	3,112,864	6,733,180	1,866,472	583,607	13,273,004

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, department staff is also responsible for the opposite end of the spectrum—suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

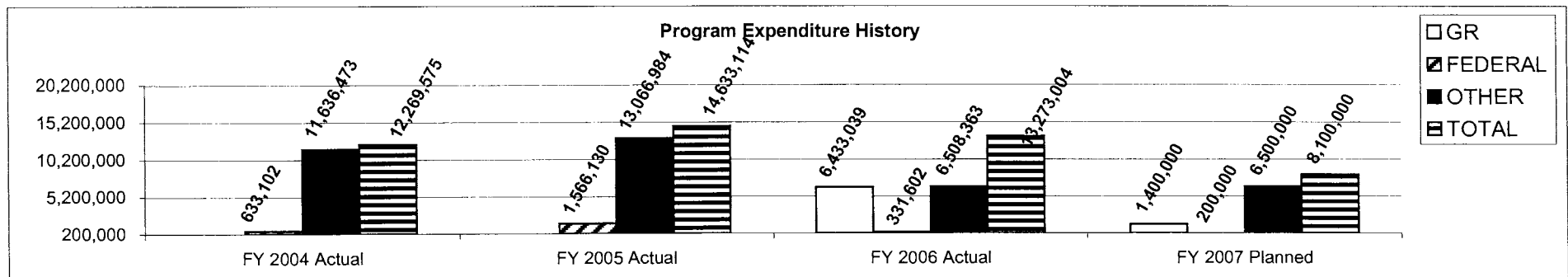
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue**Program Name - Driver License**

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Issuance	\$13.5	\$12.4	\$13.5	\$13.5	\$14.0	\$14.4
Reinstatement		\$2.6		\$2.6	\$2.6	\$3.0

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Initial	381,000	376,899	384,000	385,575	392,000	371,522
Renewal	452,000	464,711	536,000	876,917	897,000	734,450
Non-	141,000	128,609	131,000	136,550	134,000	117,836
Total	974,000	970,219	1,051,000	1,399,042	1,423,000	1,223,808

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	Postage	CSD - Tax	CSD-MV/DL	LSD	FSD	Total
GR		73,843	153,842			227,685
Federal						0
Other	64,356		286,238	359,422	29,919	739,935
Total	64,356	73,843	440,080	359,422	29,919	967,620

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

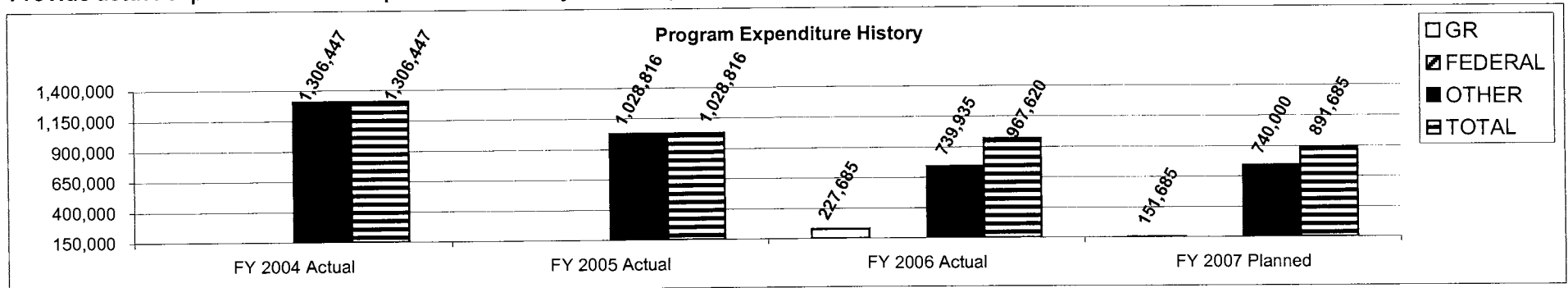
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

Motor Vehicle Commission Fund (0588) and State Highways and Transportation Department Fund (0644)

7a. Provide an effectiveness measure.

Total revenue collected

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
\$1,027,744	\$1,043,970	\$1,014,705

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Total number of dealerships licensed

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
6,479	6,909	6,745

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	Postage	CSD - Tax	CSD-MV/DL	LSD	FSD	Total
GR		627,397	4,565,260			5,192,657
Federal						
Other	431,108	184,125	1,847,194	102,324	276,784	2,841,535
Total	431,108	811,522	6,412,454	102,324	276,784	8,034,192

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

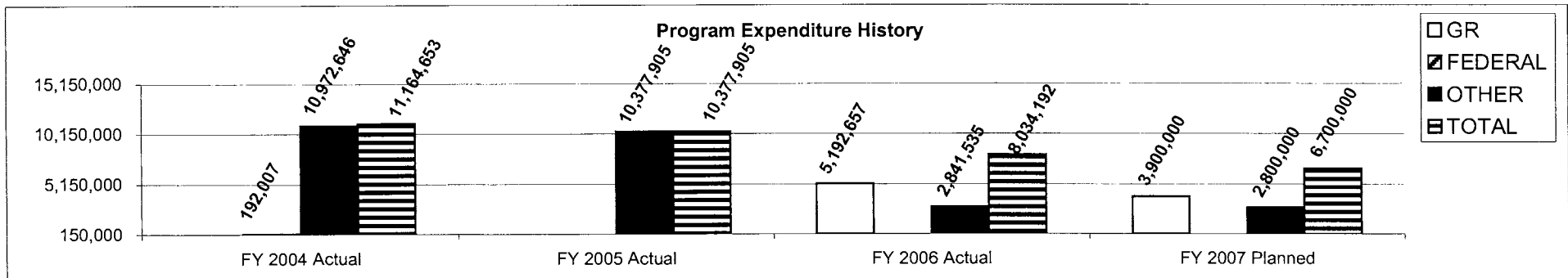
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue**Program Name - Motor Vehicle Registration**

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644), DOR Information Fund (0619), and Specialty Plate Fund (0775).

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
\$154.10	\$153.70	\$156.80	\$161.70	\$159.90	\$154.10

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of registrations produced (in millions)

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Annual	2.44	2.34	2.48	2.31	2.52	2.54
Biennial	1.57	1.59	1.60	1.68	1.63	1.72

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	Postage	CSD - Tax	CSD-MV/DL	LSD	FSD	Total
GR		963,411	359,736			1,323,147
Federal						0
Other	918,962	421,011	4,109,809	172,479	622,907	6,245,168
Total	918,962	1,384,422	4,469,545	172,479	622,907	7,568,315

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

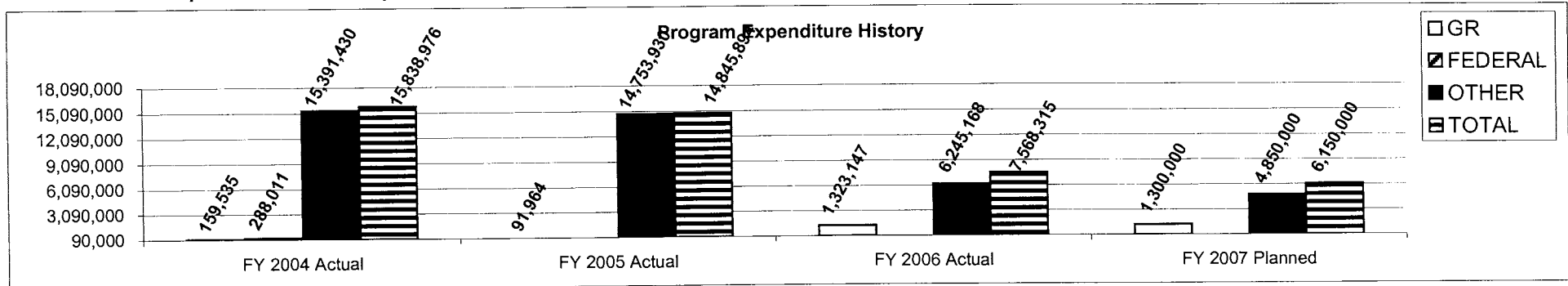
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other" funds?

State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
\$613.00	\$645.30	\$620.00	\$636.14	\$632.00	\$564.24

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of titles produced (in millions)

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
2.28	2.76	2.40	2.09	2.25	1.85

7d. Provide a customer satisfaction measure, if available.

N/A

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
MAIL CENTER CONSOLIDATION									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	622,895	26.48	
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	0	0.00	108,152	3.52	
TOTAL - PS	0	0.00	0	0.00	0	0.00	731,047	30.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	4,875	0.00	
TOTAL - EE	0	0.00	0	0.00	0	0.00	4,875	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	735,922	30.00	
GENERAL STRUCTURE ADJUSTMENT - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	18,686	0.00	
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	0	0.00	3,244	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	21,930	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	21,930	0.00	
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$757,852	30.00	

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CORE DECISION ITEM

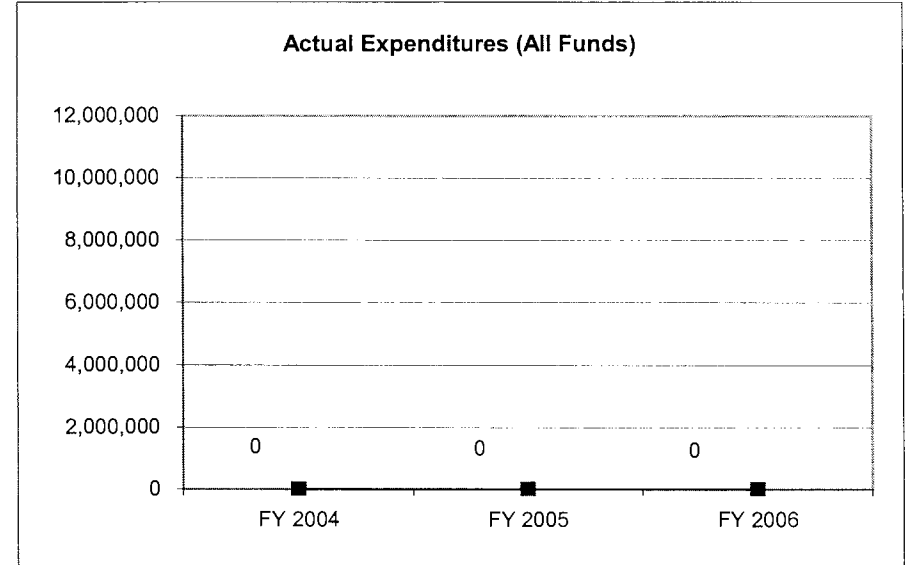
Department of Revenue					Budget Unit <u>86155C</u>				
Division of Fiscal Services									
Core - Fiscal Services-Mail Center									
1. CORE FINANCIAL SUMMARY									
	FY 2008 Budget Request					FY 2008 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	622,895	0	108,152	731,047
EE	0	0	0	0	EE	4,875	0	0	4,875
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	0	0	Total	627,770	0	108,152	735,922
FTE	0.00	0.00	0.00	0.00	FTE	26.48	0.00	3.52	30.00
Est. Fringe	0	0	0	0	Est. Fringe	304,969	0	52,951	357,921
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds: State Highways and Transportation Department Fund (0644)				
2. CORE DESCRIPTION									
The Office of Administration (OA) conducted a study to determine the feasibility and effectiveness of consolidating mail service functions across state agencies. At the request of OA's Division of Budget and Planning, the Department of Revenue transferred its mail service operating expenditures from the Fiscal Services Division's core to the new Mail Center Consolidation budget unit.									
3. PROGRAM LISTING (list programs included in this core funding)									
Child Support Program Corporate Tax Program Fuel Tax Program Personal Tax Program Property Tax Program					Sales Tax Program Driver License Program Motor Vehicle Dealer Registration Program Motor Vehicle Registration Program Motor Vehicle Title Program				

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86155C</u>
Division of Fiscal Services	
Core - Fiscal Services-Mail Center	

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	0	0	0	0
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	0	0	N/A
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)	(1)	(1)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

(1) The Mail Center operations are incorporated in the Fiscal Services Division's core in Fiscal Year 2007.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
MAIL CENTER CONSOLIDATION

5. CORE RECONCILIATION

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reallocation	[#3310]	PS	30.00	622,895	0	108,152	731,047	From various budget units for central mail consolidation HB section
Core Reallocation	[#3310]	EE	0.00	4,875	0	0	4,875	From various budget units for central mail consolidation HB section
NET GOVERNOR CHANGES			30.00	627,770	0	108,152	735,922	
GOVERNOR'S RECOMMENDED CORE								
		PS	30.00	622,895	0	108,152	731,047	
		EE	0.00	4,875	0	0	4,875	
		Total	30.00	627,770	0	108,152	735,922	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MAIL CENTER CONSOLIDATION								
CORE								
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	29,241	1.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	62,472	2.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	484,728	22.00
MAILING EQUIPMENT OPER	0	0.00	0	0.00	0	0.00	77,950	3.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	35,796	1.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	40,860	1.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	731,047	30.00
SUPPLIES	0	0.00	0	0.00	0	0.00	3,225	0.00
COMMUNICATION SERV & SUPP	0	0.00	0	0.00	0	0.00	1,650	0.00
TOTAL - EE	0	0.00	0	0.00	0	0.00	4,875	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$735,922	30.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$627,770	26.48
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$108,152	3.52

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Corporate Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	Postage	CSD-Tax	LSD	FSD	Total
GR	36,919	2,018,162	93,582	824,505	2,973,168
FEDERAL					
OTHER					
TOTAL	36,919	2,018,162	93,582	824,505	2,973,168

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The department has eight tax assistance centers, nine compliance offices in Missouri, and four compliance offices out of state – in Chicago, Dallas, New York, and Los Angeles – to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

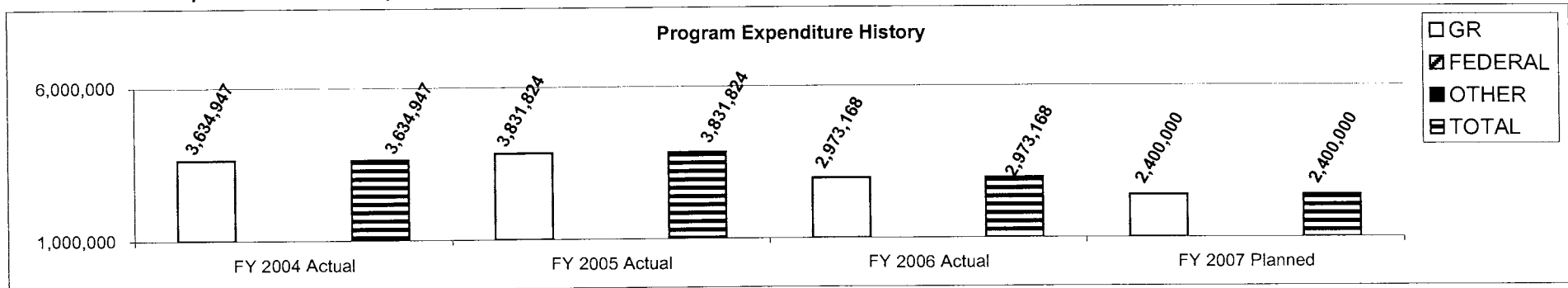
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
\$300.6	\$326.0	\$402.1

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
1.75	1.24	1.00

7c. Provide the number of clients/individuals served, if applicable.

Number of returns processed

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
286,500	143,565	120,000	319,016	120,000	151,882

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Fuel Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	Postage	CSD-Tax	LSD	FSD	Total
GR					
FEDERAL					
OTHER	13,357	1,013,240	70,162	20,195	1,116,954
TOTAL	13,357	1,013,240	70,162	20,195	1,116,954

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections. The department has nine compliance offices in Missouri and four offices out of state – in Chicago, Dallas, New York, and Los Angeles – to promote compliance with Missouri's fuel tax laws. In FY2006, 75 percent of revenue was received through electronic funds transfer (EFT) and that percentage is expected to continue to increase.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

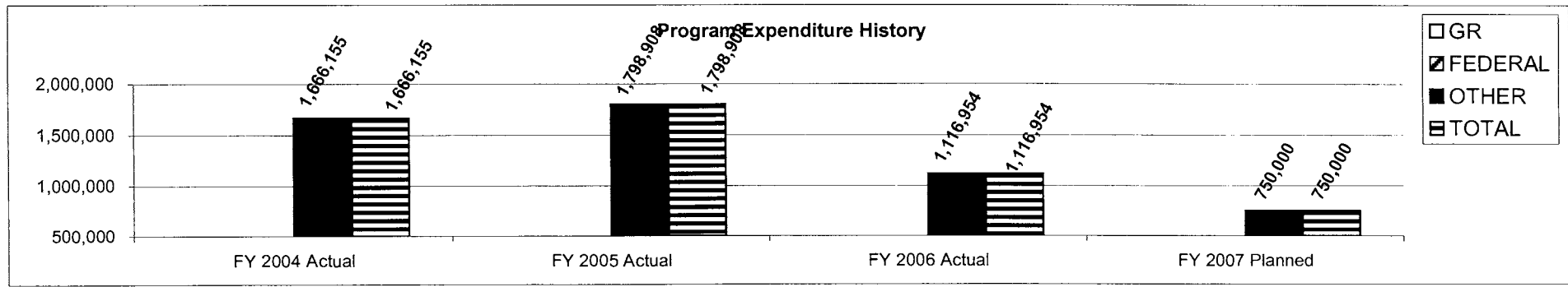
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
\$760.0	\$775.0	\$772.8

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
1.0	1.0	1.0	1.0	0.5	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	7,800	8,094	7,600	8,296	7,000	8,270
EDI	3%	254	7%	359	14%	403
Total		8,348		8,655		8,673

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Personal Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	Postage	CSD-Tax	LSD	FSD	Total
GR	2,494,163	12,625,303	655,742	319,614	16,094,822
FEDERAL					
OTHER					
TOTAL	2,494,163	12,625,303	655,742	319,614	16,094,822

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles filing liens, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are eight tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

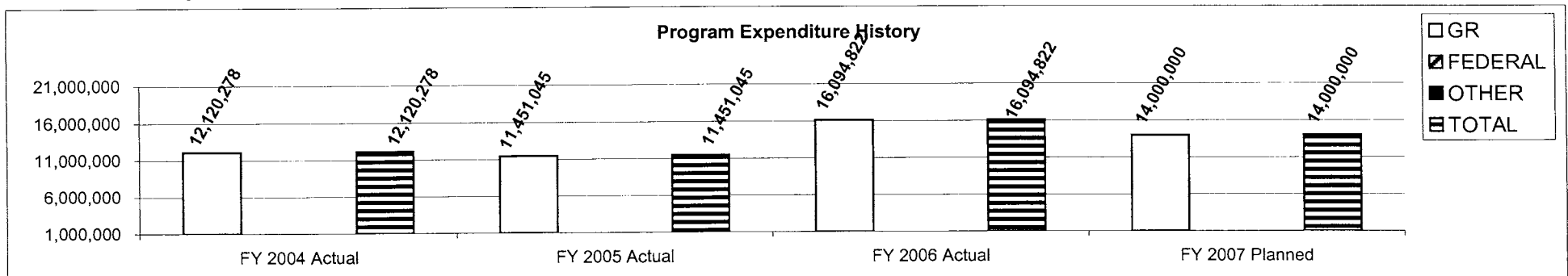
Chapter 143, RSMo.

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

	FY 2004	FY 2005	FY 2006
	Actual	Actual	Actual
	\$3.9	\$4.1	\$4.5

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of individual income tax returns processed (in millions)

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Total	2.76	2.76	2.76	2.86	2.81	2.86
Paper	1.60	1.50	1.40	1.50	1.35	1.45
Telefile	0.06	0.06	0.06	0.05	0.06	0.00
Electronic	1.10	1.20	1.30	1.31	1.40	1.41

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	Postage	CSD-Tax	LSD	FSD	Total
GR	19,152	1,714,564	15,444	14,177	1,763,337
FEDERAL					
OTHER					
TOTAL	19,152	1,714,564	15,444	14,177	1,763,337

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. A person or persons are eligible to file a claim for the PTC under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid by taxpayers that are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations. To substantiate eligibility for the PTC claim, numerous paper documents are attached to the PTC claim as filed with the Department of Revenue (department). The department will continue to educate the taxpayers on the credit, simplify the PTC form and instructions for use by the taxpayer, and communicate any statutory changes of the law to both taxpayers and department employees.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

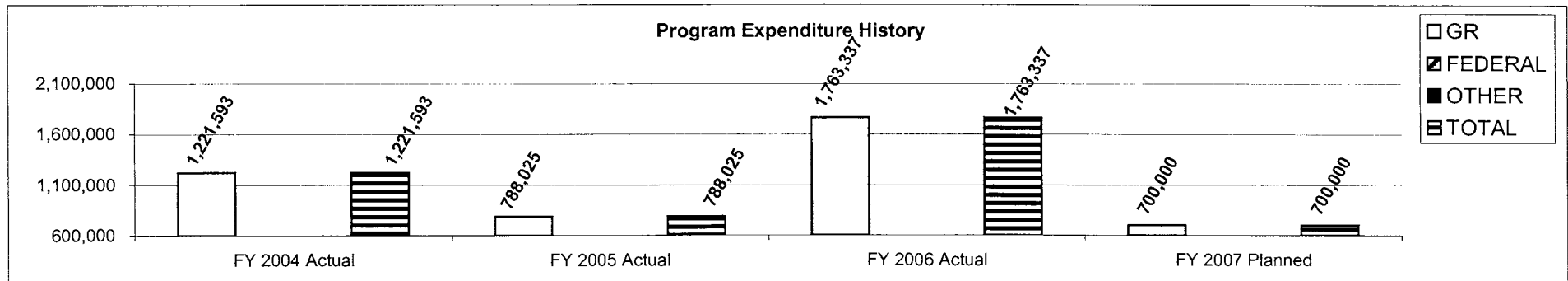
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	4.2	5.2	4.2	3.0	4.2	3.2
Electronic	4.2	5.2	4.2	3.1	4.2	3.3

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
	270,000	257,007	260,000	251,292	265,000	243,750

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Sales and Use Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	Postage	CSD-Tax	LSD	FSD	Total
GR	564,375	5,814,470	623,722	7,715,566	14,718,133
FEDERAL					
OTHER		534,772			534,772
TOTAL	564,375	6,349,242	623,722	7,715,566	15,252,905

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, collection case referrals to local prosecuting attorneys, referrals to collection agencies, tax clearances, and debt offsets. There are eight tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Customer service includes staff helping taxpayers who have received delinquent notices, assisting with resolution and collection activities using the automated phone system, and providing technical support. Nine Missouri compliance offices and four compliance offices out-of-state conduct audits of taxpayers' sales and use returns. The department continues to reach out to customers by participating at conferences, educational seminars, and one-on-one meetings.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo.

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

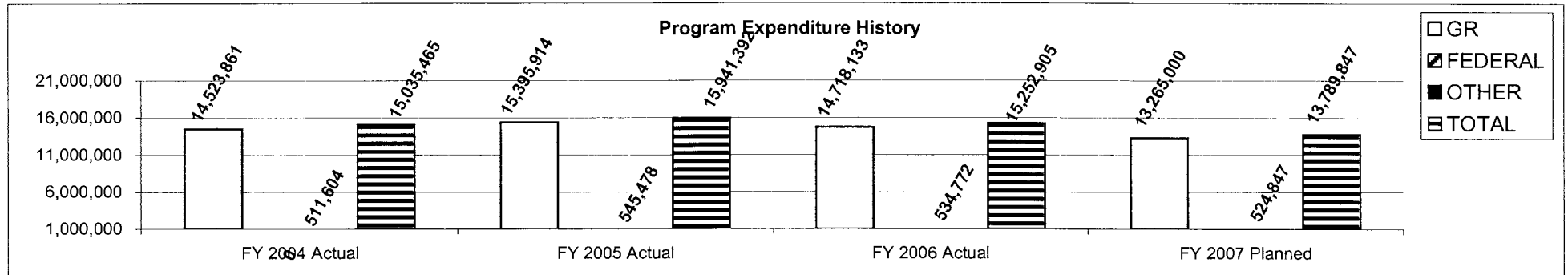
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
\$1.77	\$1.83	\$1.90

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
0.74	0.81	0.97

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
760,026	762,240	741,813

PROGRAM DESCRIPTION

Department of Revenue
Program Name - Sales and Use Tax
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage
7d. Provide a customer satisfaction measure, if available. N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	Postage	CSD - Tax	CSD-MV/DL	LSD	FSD	Total
GR		2,169,539	4,263,500			6,433,039
Federal			331,602			331,602
Other	976,881	943,325	2,138,078	1,866,472	583,607	6,508,363
Total	976,881	3,112,864	6,733,180	1,866,472	583,607	13,273,004

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, department staff is also responsible for the opposite end of the spectrum—suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

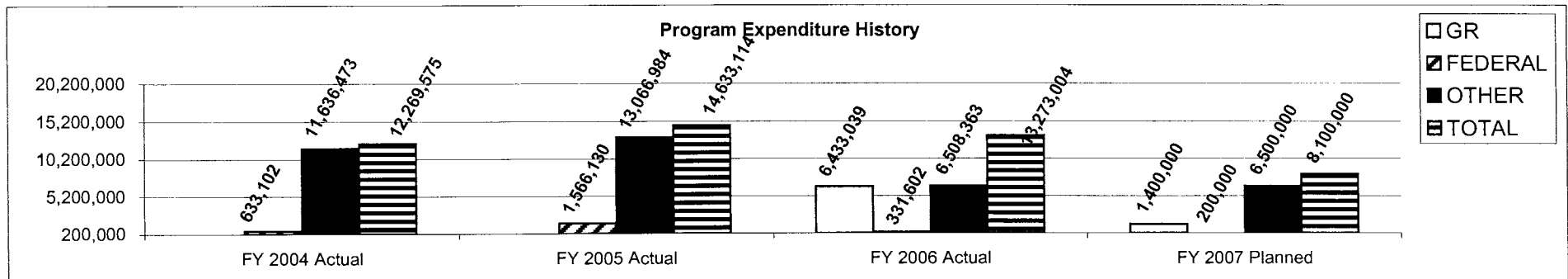
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue**Program Name - Driver License**

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Issuance	\$13.5	\$12.4	\$13.5	\$13.5	\$14.0	\$14.4
Reinstatement		\$2.6		\$2.6	\$2.6	\$3.0

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Initial	381,000	376,899	384,000	385,575	392,000	371,522
Renewal	452,000	464,711	536,000	876,917	897,000	734,450
Non-	141,000	128,609	131,000	136,550	134,000	117,836
Total	974,000	970,219	1,051,000	1,399,042	1,423,000	1,223,808

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	Postage	CSD - Tax	CSD-MV/DL	LSD	FSD	Total
GR		73,843	153,842			227,685
Federal						0
Other	64,356		286,238	359,422	29,919	739,935
Total	64,356	73,843	440,080	359,422	29,919	967,620

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

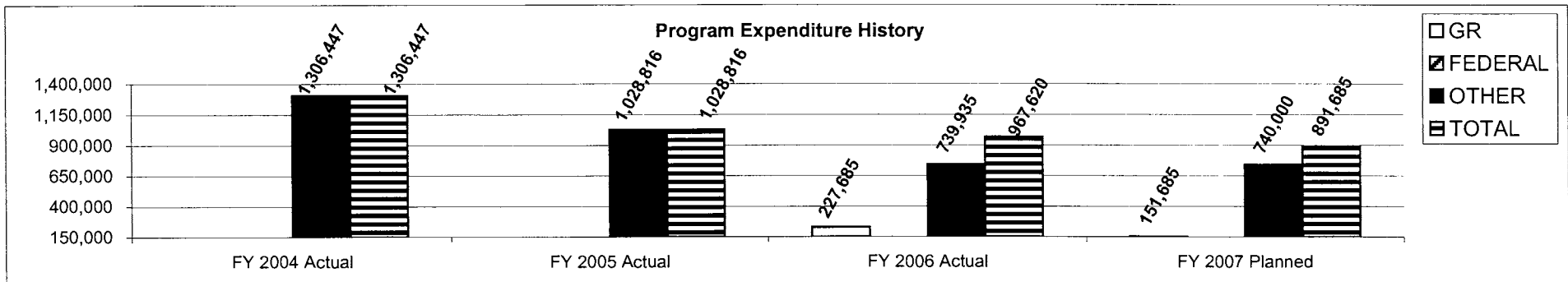
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue**Program Name - Motor Vehicle Dealer Registration**

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

Motor Vehicle Commission Fund (0588) and State Highways and Transportation Department Fund (0644)

7a. Provide an effectiveness measure.

Total revenue collected

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
\$1,027,744	\$1,043,970	\$1,014,705

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Total number of dealerships licensed

FY 2004	FY 2005	FY 2006
Actual	Actual	Actual
6,479	6,909	6,745

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	Postage	CSD - Tax	CSD-MV/DL	LSD	FSD	Total
GR		627,397	4,565,260			5,192,657
Federal						
Other	431,108	184,125	1,847,194	102,324	276,784	2,841,535
Total	431,108	811,522	6,412,454	102,324	276,784	8,034,192

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

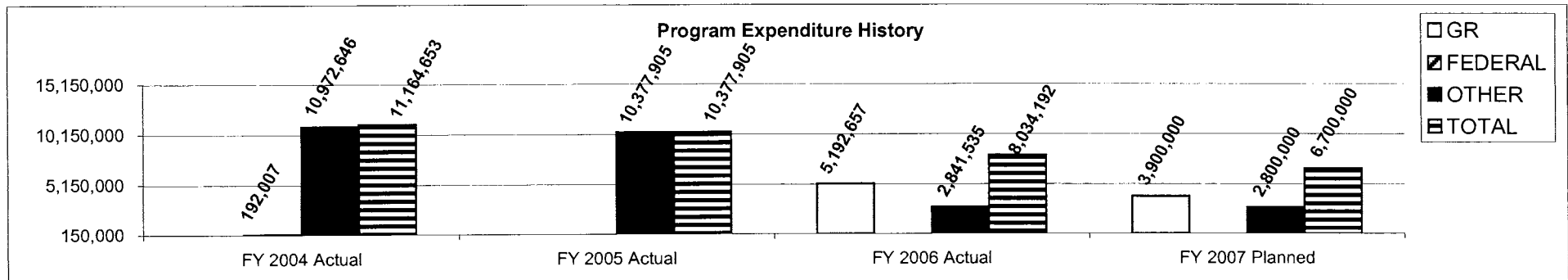
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue**Program Name - Motor Vehicle Registration**

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644), DOR Information Fund (0619), and Specialty Plate Fund (0775).

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
\$154.10	\$153.70	\$156.80	\$161.70	\$159.90	\$154.10

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of registrations produced (in millions)

	FY 2004		FY 2005		FY 2006	
	Projected	Actual	Projected	Actual	Projected	Actual
Annual	2.44	2.34	2.48	2.31	2.52	2.54
Biennial	1.57	1.59	1.60	1.68	1.63	1.72

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Title						
Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
	Postage	CSD - Tax	CSD-MV/DL	LSD	FSD	Total
GR		963,411	359,736			1,323,147
Federal						0
Other	918,962	421,011	4,109,809	172,479	622,907	6,245,168
Total	918,962	1,384,422	4,469,545	172,479	622,907	7,568,315

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

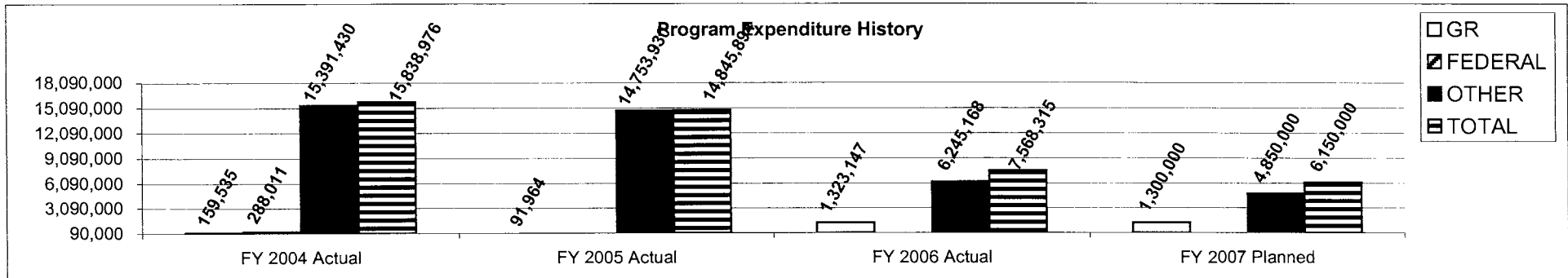
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Customer Services Division - MV/DL/CAB, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
\$613.00	\$645.30	\$620.00	\$636.14	\$632.00	\$564.24

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of titles produced (in millions)

FY 2004		FY 2005		FY 2006	
Projected	Actual	Projected	Actual	Projected	Actual
2.28	2.76	2.40	2.09	2.25	1.85

7d. Provide a customer satisfaction measure, if available.

N/A

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86911C	DEPARTMENT: Revenue
BUDGET UNIT NAME: State Tax Commission	DIVISION: State Tax Commission

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

The State Tax Commission is requesting 20% flexibility based on total GR funding for FY-2008. This request is the same flexibility approved for FY-2007.

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
\$100,000	\$50,000-\$75,000	\$50,000-\$100,000

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Due to retirement vacancies, flexibility was used to meet increased operational expenses which included increased fuel costs associated with field staff travel as well as the replacement of vehicles with mileage in excess of 180,000 miles.	Flexibility will be used to meet increased fuel expenditures as well as educational costs for appraiser certification.

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
STATE TAX COMMISSION									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	2,291,290	55.44	2,631,324	60.75	2,631,324	60.75	2,631,324	60.75	
TOTAL - PS	2,291,290	55.44	2,631,324	60.75	2,631,324	60.75	2,631,324	60.75	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	341,401	0.00	284,315	0.00	239,315	0.00	239,315	0.00	
TOTAL - EE	341,401	0.00	284,315	0.00	239,315	0.00	239,315	0.00	
TOTAL	2,632,691	55.44	2,915,639	60.75	2,870,639	60.75	2,870,639	60.75	
GENERAL STRUCTURE ADJUSTMENT - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	78,939	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	78,939	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	78,939	0.00	
Sales Letter Questionnaire - 1860036									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	5,000	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	5,000	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	5,000	0.00	0	0.00	
Fuel Cost Increase - 1860037									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	15,000	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	15,000	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	15,000	0.00	0	0.00	

CORE DECISION ITEM

Department	Revenue/State Tax Commission	Budget Unit 86911C
Division	State Tax Commission	
Core -	State Tax Commission	

1. CORE FINANCIAL SUMMARY

	FY 2008 Budget Request			
	GR	Federal	Other	Total
PS	2,631,324	0	0	2,631,324
EE	244,315	0	0	239,315
PSD	0	0	0	0
TRF	0	0	0	0
Total	2,875,639	0	0	2,870,639
 FTE	 60.75	 0.00	 0.00	 60.75

Est. Fringe	1,288,296	0	0	1,288,296
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2008 Governor's Recommendation			
	GR	Fed	Other	Total
PS	2,631,324	0	0	2,631,324
EE	239,315	0	0	239,315
PSD	0	0	0	0
TRF	0	0	0	0
Total	2,870,639	0	0	2,870,639
 FTE	 60.75	 0.00	 0.00	 60.75

Est. Fringe	1,288,296	0	0	1,288,296
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six basic functions:

- 1) To equalize inter and intra county assessments,
- 2) Conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization,
- 3) Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,
- 4) Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,
- 5) Conduct ratio studies to determine the assessment level in each county and to measure the quality of assessments, and
- 6) Assess the distributable property of railroads and public utilities.

3. PROGRAM LISTING (list programs included in this core funding)

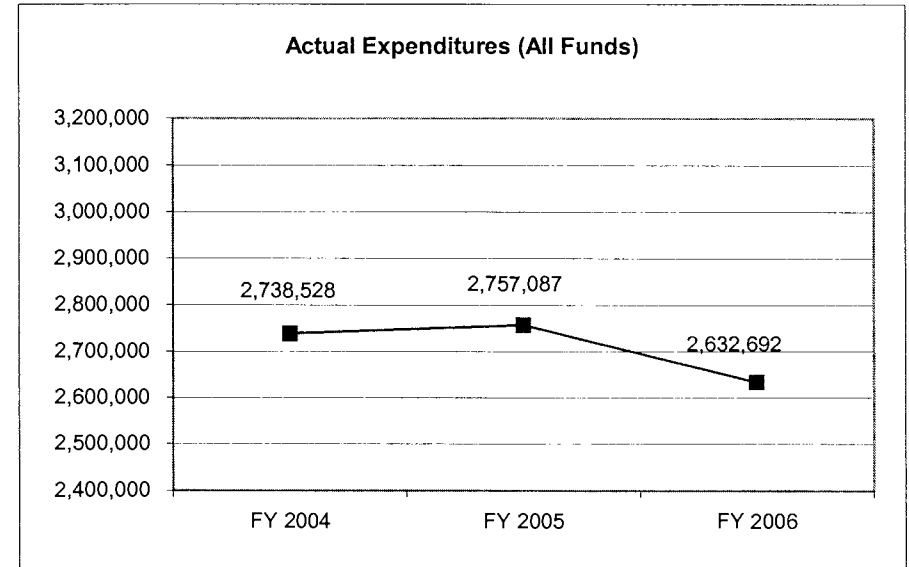
Administration
 Legal
 Original Assessment
 Ratio Study
 Technical Assistance

CORE DECISION ITEM

Department	Revenue/State Tax Commission	Budget Unit	86911C
Division	State Tax Commission		
Core -	State Tax Commission		

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	2,823,546	2,862,088	2,718,984	2,890,639
Less Reverted (All Funds)	(76,244)	(105,005)	(72,913)	N/A
Budget Authority (All Funds)	2,747,302	2,757,083	2,646,071	N/A
Actual Expenditures (All Funds)	2,738,528	2,757,087	2,632,692	N/A
Unexpended (All Funds)	8,774	(4)	13,379	N/A
Unexpended, by Fund:				
General Revenue	8,774	(4)	13,379	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

**DEPARTMENT OF REVENUE
STATE TAX COMMISSION**

5. CORE RECONCILIATION

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	60.75	2,631,324	0	0	2,631,324	
		EE	0.00	284,315	0	0	284,315	
		Total	60.75	2,915,639	0	0	2,915,639	
DEPARTMENT CORE ADJUSTMENTS								
1x Expenditures	[#880]	EE	0.00	(20,000)	0	0	(20,000)	One-time reduction for IAAO Study.
1x Expenditures	[#1827]	EE	0.00	(20,000)	0	0	(20,000)	One-time reduction for Agricultural Land Productivity Study
Transfer Out	[#2277]	EE	0.00	(5,000)	0	0	(5,000)	To OA for IT consolidation.
NET DEPARTMENT CHANGES			0.00	(45,000)	0	0	(45,000)	
DEPARTMENT CORE REQUEST								
		PS	60.75	2,631,324	0	0	2,631,324	
		EE	0.00	239,315	0	0	239,315	
		Total	60.75	2,870,639	0	0	2,870,639	
GOVERNOR'S RECOMMENDED CORE								
		PS	60.75	2,631,324	0	0	2,631,324	
		EE	0.00	239,315	0	0	239,315	
		Total	60.75	2,870,639	0	0	2,870,639	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	86,088	3.00	93,453	3.00	93,453	3.00	93,453	3.00
SR OFC SUPPORT ASST (STENO)	28,997	1.05	28,718	1.00	28,718	1.00	28,718	1.00
COMPUTER INFO TECH SPEC I	43,584	1.00	0	0.00	0	0.00	0	0.00
RESEARCH ANAL II	0	0.00	0	0.00	40,000	1.00	40,000	1.00
RESEARCH ANAL IV	0	0.00	40,000	1.00	0	0.00	0	0.00
MEDIATOR	7,278	0.17	22,370	0.75	22,370	0.75	22,370	0.75
CUSTODIAL WORKER I	4,617	0.25	0	0.00	0	0.00	0	0.00
ASSESSMENT REP I TAX COMM	20,715	0.71	0	0.00	0	0.00	0	0.00
ASSESSMENT REP II TAX COMM	242,268	7.00	360,198	10.00	360,198	10.00	360,198	10.00
APPRAISER I	125,431	4.19	0	0.00	0	0.00	0	0.00
APPRAISER II	603,414	18.06	805,615	23.00	805,615	23.00	805,615	23.00
APPRAISER III	80,136	2.00	85,280	2.00	85,280	2.00	85,280	2.00
APPRAISER SUPERVISOR	185,616	4.00	193,555	4.00	193,555	4.00	193,555	4.00
APPRAISAL SPECIALIST	72,549	1.33	107,934	2.00	107,934	2.00	107,934	2.00
TAX COMMISSION MANAGER, BAND 2	112,164	2.00	110,330	2.00	110,330	2.00	110,330	2.00
TAX COMMISSION MANAGER, BAND 3	133,655	2.21	195,683	3.00	195,683	3.00	195,683	3.00
CHIEF COUNSEL	63,420	1.00	65,229	1.00	65,229	1.00	65,229	1.00
HEARINGS OFFICER	66,563	1.47	88,424	2.00	44,212	1.00	44,212	1.00
COMMISSION MEMBER	190,458	2.00	198,075	2.00	198,075	2.00	198,075	2.00
COMMISSION CHAIRMAN	95,229	1.00	99,038	1.00	99,038	1.00	99,038	1.00
SENIOR HEARINGS OFFICER	51,276	1.00	53,327	1.00	97,539	2.00	97,539	2.00
SPECIAL ASST OFFICE & CLERICAL	30,840	1.00	32,702	1.00	32,702	1.00	32,702	1.00
PRINCIPAL ASST BOARD/COMMISSION	46,992	1.00	51,393	1.00	51,393	1.00	51,393	1.00
TOTAL - PS	2,291,290	55.44	2,631,324	60.75	2,631,324	60.75	2,631,324	60.75
TRAVEL, IN-STATE	95,717	0.00	96,201	0.00	96,201	0.00	96,201	0.00
TRAVEL, OUT-OF-STATE	2,403	0.00	2,500	0.00	2,500	0.00	2,500	0.00
SUPPLIES	68,414	0.00	69,900	0.00	69,900	0.00	69,900	0.00
PROFESSIONAL DEVELOPMENT	20,327	0.00	4,180	0.00	4,180	0.00	4,180	0.00
COMMUNICATION SERV & SUPP	13,284	0.00	17,138	0.00	14,138	0.00	14,138	0.00
PROFESSIONAL SERVICES	19,969	0.00	66,312	0.00	16,169	0.00	16,169	0.00
JANITORIAL SERVICES	0	0.00	418	0.00	102	0.00	102	0.00
M&R SERVICES	28,313	0.00	20,612	0.00	15,071	0.00	15,071	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
CORE								
COMPUTER EQUIPMENT	30,082	0.00	5,000	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	44,028	0.00	836	0.00	836	0.00	836	0.00
OFFICE EQUIPMENT	8,470	0.00	418	0.00	6,696	0.00	6,696	0.00
OTHER EQUIPMENT	9,187	0.00	100	0.00	10,100	0.00	10,100	0.00
REAL PROPERTY RENTALS & LEASES	90	0.00	100	0.00	1,312	0.00	1,312	0.00
EQUIPMENT RENTALS & LEASES	492	0.00	100	0.00	1,000	0.00	1,000	0.00
MISCELLANEOUS EXPENSES	625	0.00	500	0.00	1,110	0.00	1,110	0.00
TOTAL - EE	341,401	0.00	284,315	0.00	239,315	0.00	239,315	0.00
GRAND TOTAL	\$2,632,691	55.44	\$2,915,639	60.75	\$2,870,639	60.75	\$2,870,639	60.75
GENERAL REVENUE	\$2,632,691	55.44	\$2,915,639	60.75	\$2,870,639	60.75	\$2,870,639	60.75
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Administration

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section provides the necessary administrative support for all employees at the State Tax Commission. More specifically, it provides budgeting, accounts payable, accounts receivable, payroll and personnel services. The three Commissioners are an integral part of the Administrative Section and they perform functions which transcend the entire organization inclusive of hearing and writing decisions, implementing statewide assessment procedures and submitting orders to guarantee compliance with statutory and constitutional requirements associated with the assessment process in the state.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Chapter 138, RSMo

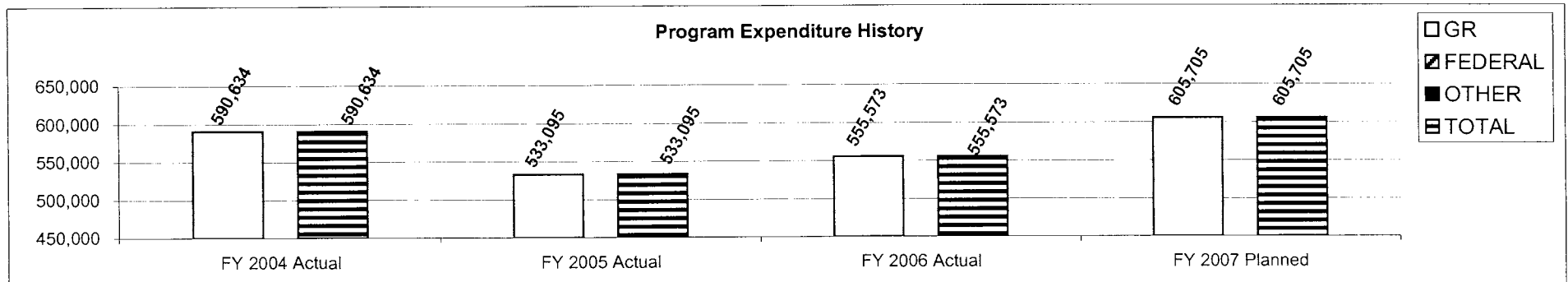
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Administration

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section renders legal advice to the Commission; handles litigation involving the State Tax Commission in the courts; coordinates legal matters with the Attorney General's office; conducts hearings in assessment appeals before the Commission; and assists the Commission in the preparation of decisions and orders, including findings of fact and conclusions of law, in individual assessment appeals.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Section 138.431, RSMo

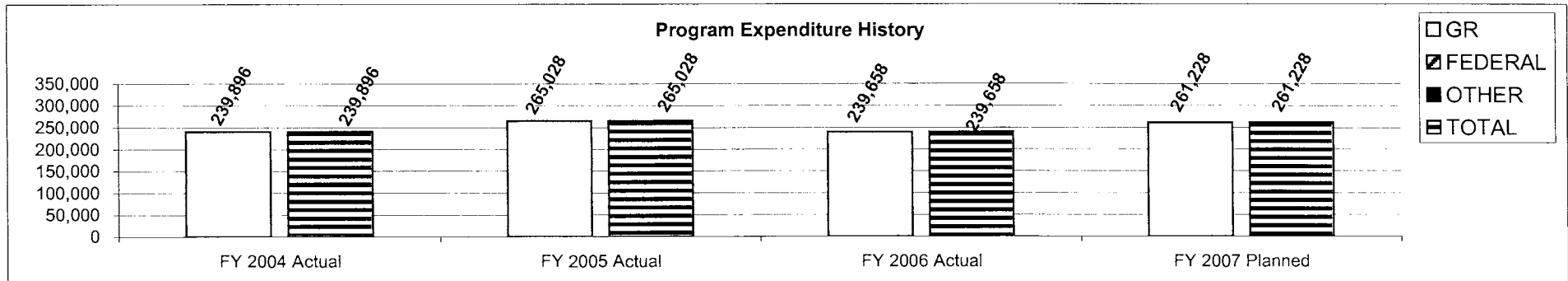
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.

	APPEALS FILED									
	FY 2004		FY 2005		FY 2006		FY 2007	FY 2008	FY 2009	
	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Projected	Projected	
Appeals	4,000	4,257	1,500	753	4,000	5,233	1,500	5,000	1,500	

7b. Provide an efficiency measure.

	APPEALS DISPOSITION					
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual	Projected	Projected	Projected
Disposals	1,532	2,054	3,431	2,100	3,000	1,900

7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Original Assessment

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section has the duty of the original assessment of the distributable property held by public utilities, railroads, freight line companies, airlines and related entities. This section performs in excess of 600 complex unitary valuation appraisals equating to \$160 billion market value of companies with a taxable nexus in this state. The appraisals conducted by this section results in \$250 million in local revenues.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Section 138.420 and Section 151.060, RSMo

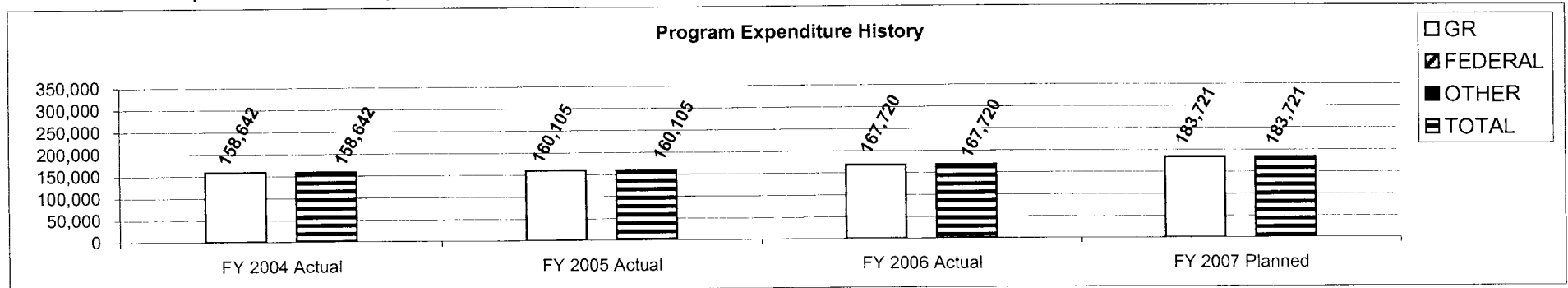
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

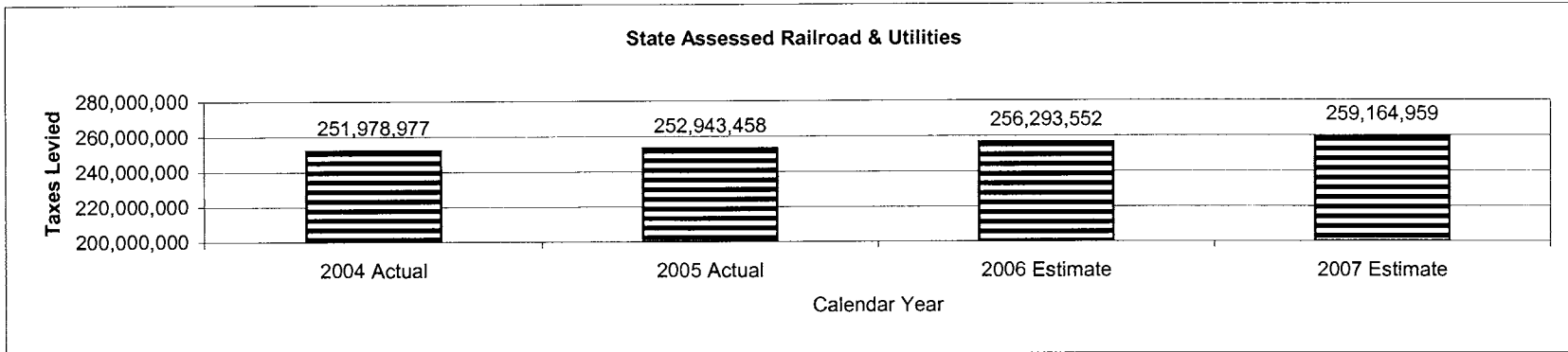
PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

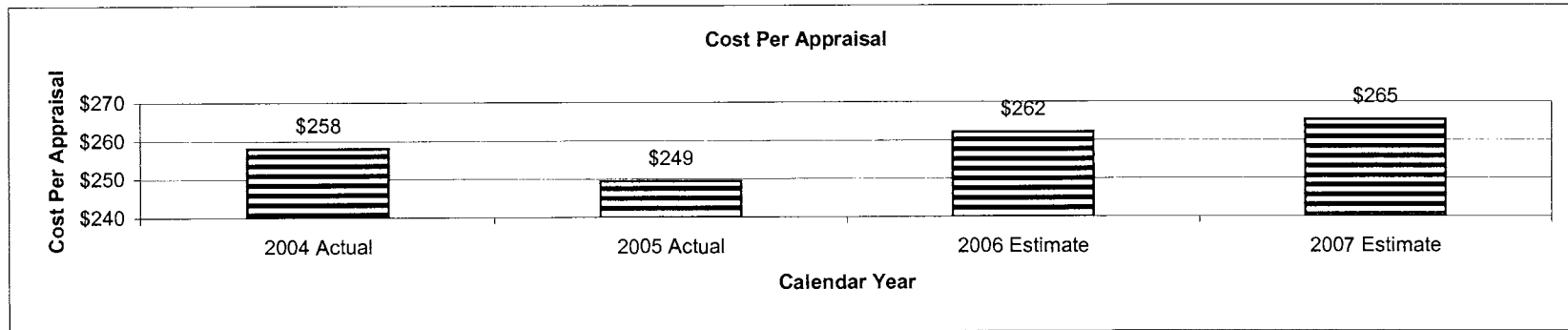
Program Name - Original Assessment

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.



7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Ratio Study

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section performs ratio studies which are analyzed statistically to measure the assessment level and quality of assessments in the counties of the state. These studies serve as the basis for intra county equalization directives.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Sections 138.380, 138.390 and 138.395, RSMo.

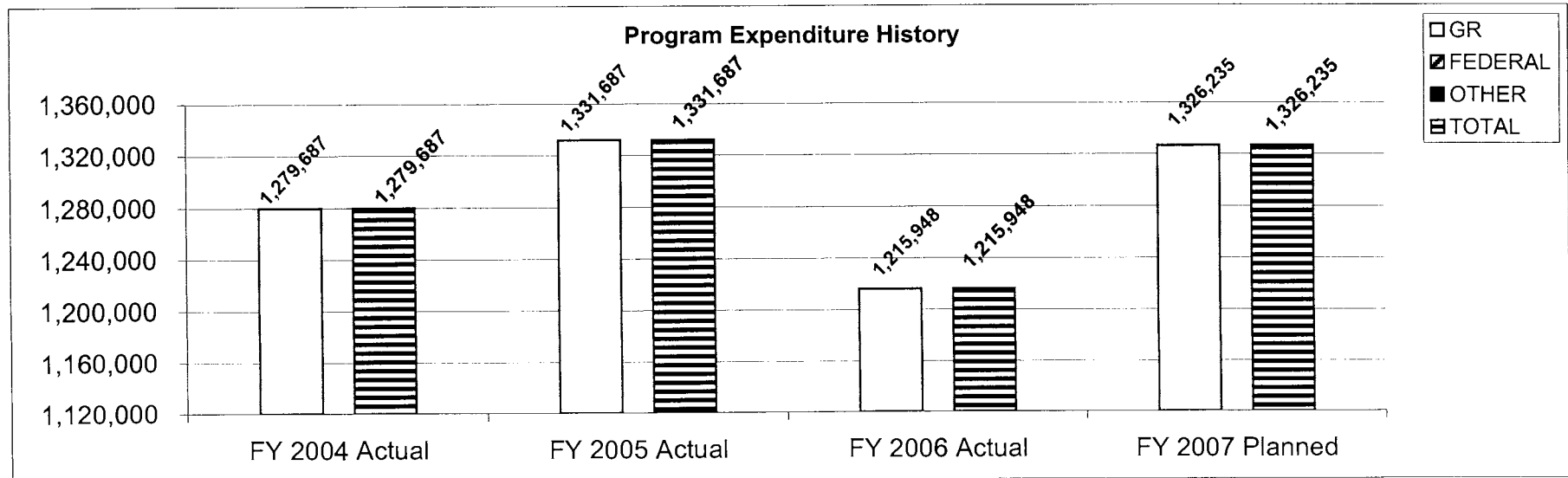
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

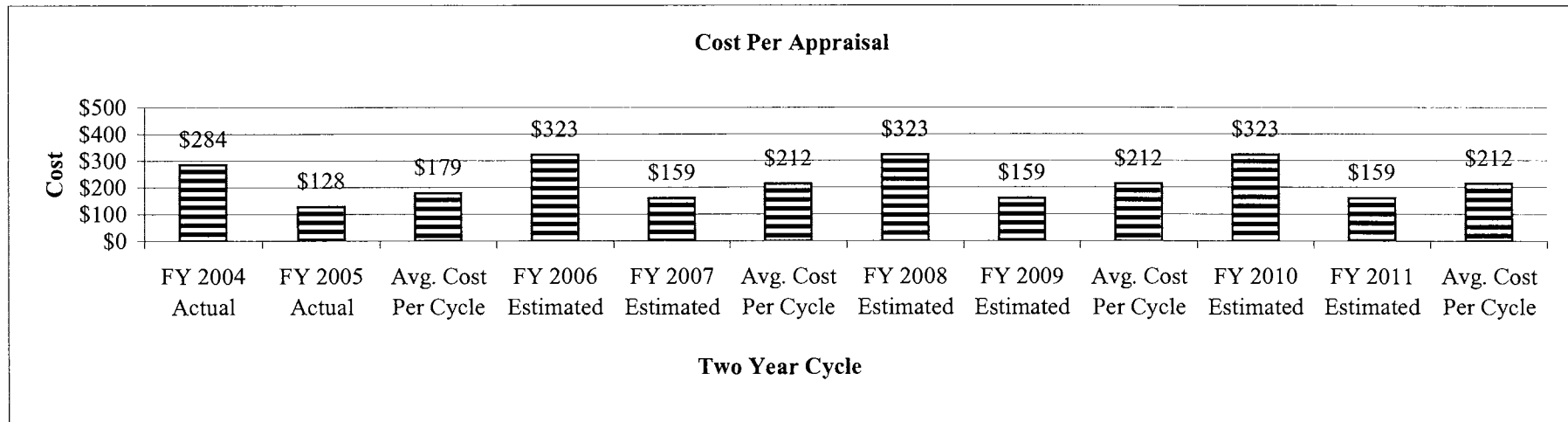
Program Name - Ratio Study

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.

NUMBER OF RATIO STUDIES BY SUBCLASS PER TWO-YEAR CYCLE					
	FY 2004/2005 CYCLE		FY 2006/2007 CYCLE	FY 2008/2009 CYCLE	FY 2010/2011 CYCLE
	Projected	Actual	Projected	Projected	Projected
Residential	125	117	115	115	115
Agricultural	35	35	35	35	35
Commercial	119	117	115	115	115
Total	279	269	265	265	265

7b. Provide an efficiency measure.



7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Technical Assistance

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section's primary duty is to assist counties in implementing their assessment maintenance programs and to provide additional assistance in any matters pertaining to assessment practices.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Section 138.415, RSMo.

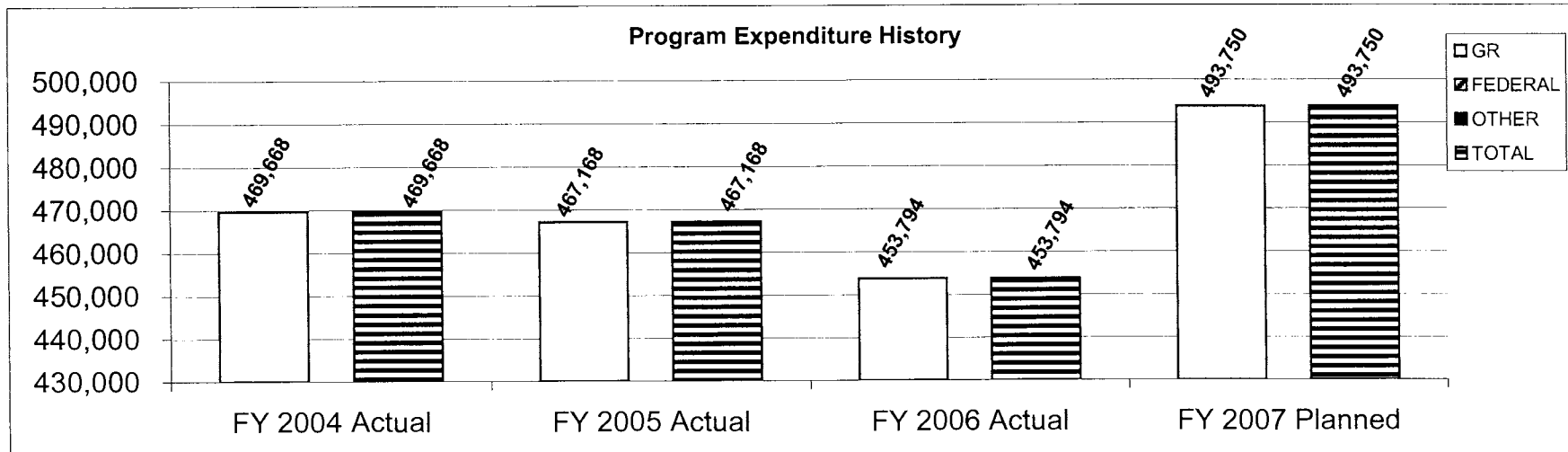
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

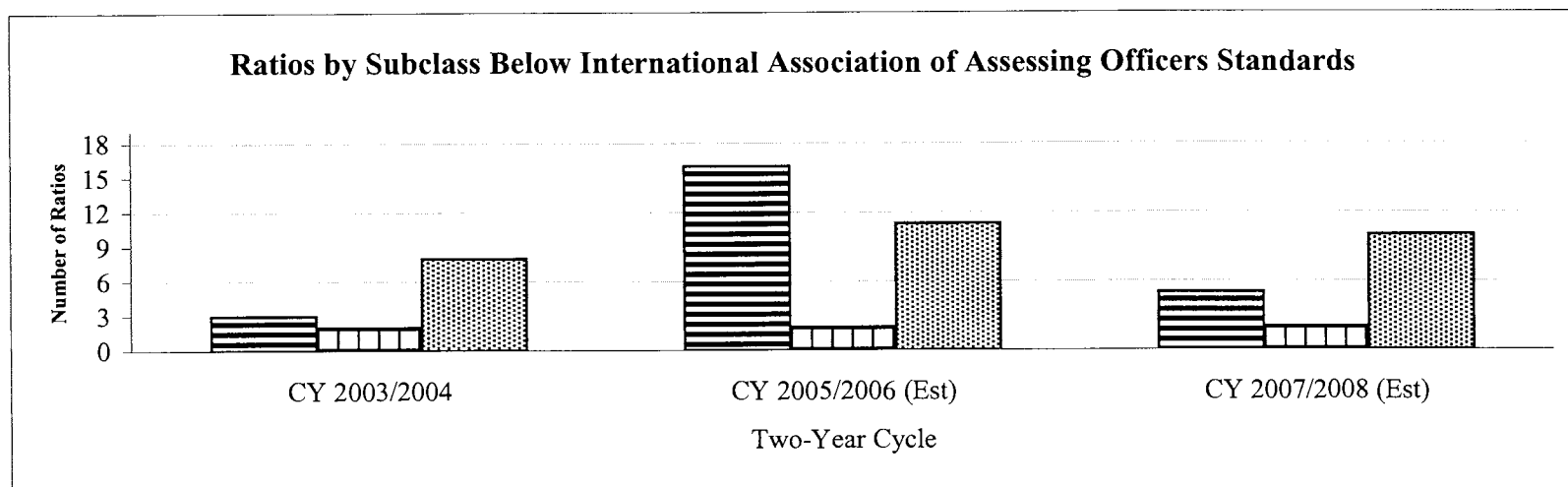
PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

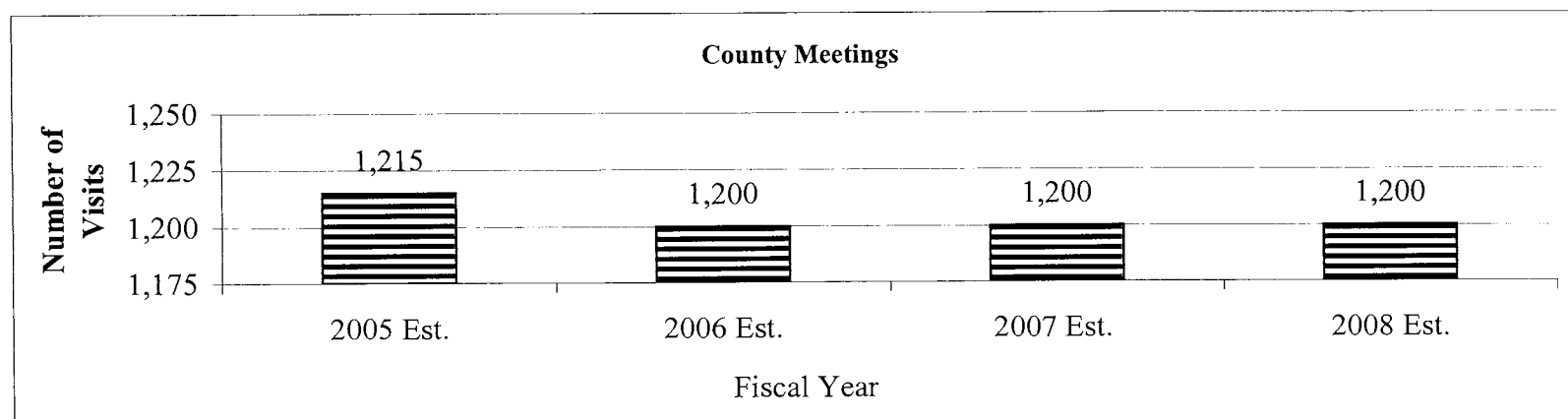
Program Name - Technical Assistance

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.



PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Technical Assistance
Program is found in the following core budget(s): State Tax Commission
7c. Provide the number of clients/individuals served, if applicable.
N/A
7d. Provide a customer satisfaction measure, if available.
N/A

NEW DECISION ITEM
RANK: 2 OF 5

Department Revenue/State Tax Commission	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name General Structure Adjustment	DI# 0000012

1. AMOUNT OF REQUEST

	FY 2008 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2008 Governor's Recommendation			
	GR	Fed	Other	Total
PS	78,939	0	0	78,939
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	78,939	0	0	78,939

FTE 0.00 0.00 0.00 0.00

Est. Fringe	38,649	0	0	38,649
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input checked="" type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

NEW DECISION ITEM

RANK: 2 OF 5

Department Revenue/State Tax Commission	Budget Unit <u>86911C</u>																																																																																																																								
Division State Tax Commission																																																																																																																									
DI Name General Structure Adjustment	DI# 0000012																																																																																																																								
<p>4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)</p> <p>Three percent general structure adjustment.</p>																																																																																																																									
<p>5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Budget Object Class/Job Class</th> <th style="width: 10%;">Dept Req GR DOLLARS</th> <th style="width: 10%;">Dept Req GR FTE</th> <th style="width: 10%;">Dept Req FED DOLLARS</th> <th style="width: 10%;">Dept Req FED FTE</th> <th style="width: 10%;">Dept Req OTHER DOLLARS</th> <th style="width: 10%;">Dept Req OTHER FTE</th> <th style="width: 10%;">Dept Req TOTAL DOLLARS</th> <th style="width: 10%;">Dept Req TOTAL FTE</th> <th style="width: 10%;">Dept Req One-Time DOLLARS</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td></td> </tr> <tr> <td>Total PS</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td>Total EE</td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>Program Distributions</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td>Total PSD</td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>Transfers</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td>Total TRF</td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>Grand Total</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> </tr> </tbody> </table>		Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS								0	0.0									0	0.0		Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0								0										0			Total EE	0		0		0		0		0	Program Distributions							0			Total PSD	0		0		0		0		0	Transfers							0			Total TRF	0		0		0		0		0	Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS																																																																																																																
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Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0																																																																																																																

NEW DECISION ITEM
RANK: 2 OF 5

Department Revenue/State Tax Commission				Budget Unit <u>86911C</u>					
Division State Tax Commission									
DI Name General Structure Adjustment				DI# 0000012					
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
100 Salaries/Wages							78,939	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	78,939	0.0	0
							0		
							0		
							0		
							0		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers									
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	78,939	0.0	0

NEW DECISION ITEM
RANK: 2 OF 5

Department Revenue/State Tax Commission	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name General Structure Adjustment	DI# 0000012

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	2,804	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	0	0.00	862	0.00
RESEARCH ANAL II	0	0.00	0	0.00	0	0.00	1,200	0.00
MEDIATOR	0	0.00	0	0.00	0	0.00	671	0.00
ASSESSMENT REP II TAX COMM	0	0.00	0	0.00	0	0.00	10,806	0.00
APPRAISER II	0	0.00	0	0.00	0	0.00	24,168	0.00
APPRAISER III	0	0.00	0	0.00	0	0.00	2,558	0.00
APPRAISER SUPERVISOR	0	0.00	0	0.00	0	0.00	5,807	0.00
APPRAISAL SPECIALIST	0	0.00	0	0.00	0	0.00	3,238	0.00
TAX COMMISSION MANAGER, BAND 2	0	0.00	0	0.00	0	0.00	3,310	0.00
TAX COMMISSION MANAGER, BAND 3	0	0.00	0	0.00	0	0.00	5,870	0.00
CHIEF COUNSEL	0	0.00	0	0.00	0	0.00	1,957	0.00
HEARINGS OFFICER	0	0.00	0	0.00	0	0.00	1,326	0.00
COMMISSION MEMBER	0	0.00	0	0.00	0	0.00	5,942	0.00
COMMISSION CHAIRMAN	0	0.00	0	0.00	0	0.00	2,971	0.00
SENIOR HEARINGS OFFICER	0	0.00	0	0.00	0	0.00	2,926	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	981	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	0	0.00	1,542	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	78,939	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$78,939	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$78,939	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue/State Tax Commission	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Sales Letter Questionnaire	DI# 1860036

1. AMOUNT OF REQUEST

FY 2008 Budget Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	5,000	0	0	5,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	5,000	0	0	5,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

FY 2008 Governor's Recommendation				
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: <u>Pilot project for obtaining sales information from sellers and buyers</u>	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

This request will provide the funding for a pilot program requesting sales information from buyers and sellers through a sales letter and questionnaire. This program was recommended in the final report issued by the Joint Legislative Committee on Tax Policy.

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue/State Tax Commission		Budget Unit <u>86911C</u>																																																																																																																																																													
Division State Tax Commission																																																																																																																																																															
DI Name Sales Letter Questionnaire		DI# 1860036																																																																																																																																																													
<p>4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)</p> <p>This figure was derived by estimating the number of sales questionnaire letters to be sent in 5 third class counties. It is anticipated that 13,000 pieces of correspondence would be mailed to buyers and sellers of residential real property.</p>																																																																																																																																																															
<p>5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Budget Object Class/Job Class</th> <th style="text-align: center;">Dept Req GR DOLLARS</th> <th style="text-align: center;">Dept Req GR FTE</th> <th style="text-align: center;">Dept Req FED DOLLARS</th> <th style="text-align: center;">Dept Req FED FTE</th> <th style="text-align: center;">Dept Req OTHER DOLLARS</th> <th style="text-align: center;">Dept Req OTHER FTE</th> <th style="text-align: center;">Dept Req TOTAL DOLLARS</th> <th style="text-align: center;">Dept Req TOTAL FTE</th> <th style="text-align: center;">Dept Req One-Time DOLLARS</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td></td> </tr> <tr> <td>Total PS</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td>190 Supplies</td> <td style="text-align: right;">5,000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">5,000</td> <td></td> <td></td> </tr> <tr> <td>Total EE</td> <td style="text-align: right;">5,000</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">5,000</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td>Program Distributions</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td>Total PSD</td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td>Transfers</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td>Total TRF</td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>Grand Total</td> <td style="text-align: right;">5,000</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">5,000</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> </tr> </tbody> </table>										Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS								0	0.0									0	0.0		Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0								0										0			190 Supplies	5,000						5,000			Total EE	5,000		0		0		5,000		0								0			Program Distributions							0			Total PSD	0		0		0		0		0								0			Transfers							0			Total TRF	0		0		0		0		0	Grand Total	5,000	0.0	0	0.0	0	0.0	5,000	0.0	0
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS																																																																																																																																																						
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NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue/State Tax Commission				Budget Unit <u>86911C</u>					
Division State Tax Commission									
DI Name Sales Letter Questionnaire				DI# 1860036					
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue/State Tax Commission	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Sales Letter Questionnaire	DI# 1860036

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

The pilot project is to determine whether a state letter provides a larger percentage of response from taxpayers than does the current practice of assessors submitting sales letters. Currently, the state average of usable sales is in the lower end of 20%. It is anticipated that a state letter will increase that percentage to 40 plus percent.

6b. Provide an efficiency measure.

N/A

6c. Provide the number of clients/individuals served, if applicable.

N/A

6d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue/State Tax Commission	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Sales Letter Questionnaire	DI# <u>1860036</u>
7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:	
N/A	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
Sales Letter Questionnaire - 1860036								
SUPPLIES	0	0.00	0	0.00	5,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	5,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$5,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$5,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue/State Tax Commission	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Fuel Cost Increase	DI# 1860037

1. AMOUNT OF REQUEST

	FY 2008 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	15,000	0	0	15,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	15,000	0	0	15,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds:

	FY 2008 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: <u>Increase E&E to offset increased fuel costs for travel to counties</u>	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

This request will provide the funds necessary to offset the increase in fuel costs associated with in-state travel to counties.

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue/State Tax Commission	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Fuel Cost Increase	DI# 1860037

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

This aggregate figure was derived in a two part process. One based on the differential between mileage reimbursement of employees using their own car from one fiscal year to the next, (\$7,238) and the other was based on the differential between the cost per gallon for state vehicles from one fiscal year to the next, (\$14,522).

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
140 Travel, In-State	6,000						6,000		
190 Supplies	9,000						9,000		
Total EE	15,000		0		0		15,000		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers							0		
Total TRF	0		0		0		0		0
Grand Total	15,000	0.0	0	0.0	0	0.0	15,000	0.0	0

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue/State Tax Commission					Budget Unit <u>86911C</u>				
Division State Tax Commission									
DI Name Fuel Cost Increase					DI# 1860037				
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue/State Tax Commission	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Fuel Cost Increase	DI# 1860037

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.
To maintain the same level of
monitoring and assistance to counties.

6b. Provide an efficiency measure.
N/A

6c. Provide the number of clients/individuals served, if applicable.
N/A

6d. Provide a customer satisfaction measure, if available.
N/A

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue/State Tax Commission	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Fuel Cost Increase	DI# 1860037
7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:	
N/A	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
Fuel Cost Increase - 1860037								
TRAVEL, IN-STATE	0	0.00	0	0.00	6,000	0.00	0	0.00
SUPPLIES	0	0.00	0	0.00	9,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	15,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$15,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$15,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
STATE TAX COMMISSION									
Vehicle Replacement - 1860038									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	80,000	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	80,000	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	80,000	0.00	0	0.00	
Audit Team Operational Expense - 1860040									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	15,000	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	15,000	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	15,000	0.00	0	0.00	
GRAND TOTAL	\$2,632,691	55.44	\$2,915,639	60.75	\$2,985,639	60.75	\$2,949,578		60.75

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Vehicle Replacement	DI# 1860038

1. AMOUNT OF REQUEST

	FY 2008 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	80,000	0	0	80,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	80,000	0	0	80,000

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2008 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input checked="" type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 37.450, RSMo establishes procedures for fleet management. The State Tax Commission has five vehicles with mileage exceeding the parameters established by the Office of Administration for vehicle replacement. This funding is required to facilitate the replacement of these five vehicles scheduled for retirement in FY-08.

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Vehicle Replacement	DI# 1860038

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Pursuant to budget guidelines, this request is for the procurement of five (5) mid-size 4 door vehicles at a cost of approximately \$16,000 each totaling \$80,000. Replacing vehicles in excess of 105,000. These vehicles are used by field staff who call upon the various counties in the state to assist with assessment maintenance programs and conduct assessment ratio studies. This is a one-time request.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
560-Motorized Vehicles	80,000						80,000		80,000
							0		
Total EE	80,000		0		0		80,000		80,000
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers							0		
Total TRF	0		0		0		0		0
Grand Total	80,000	0.0	0	0.0	0	0.0	80,000	0.0	80,000

NEW DECISION ITEM
RANK: 5 OF 5

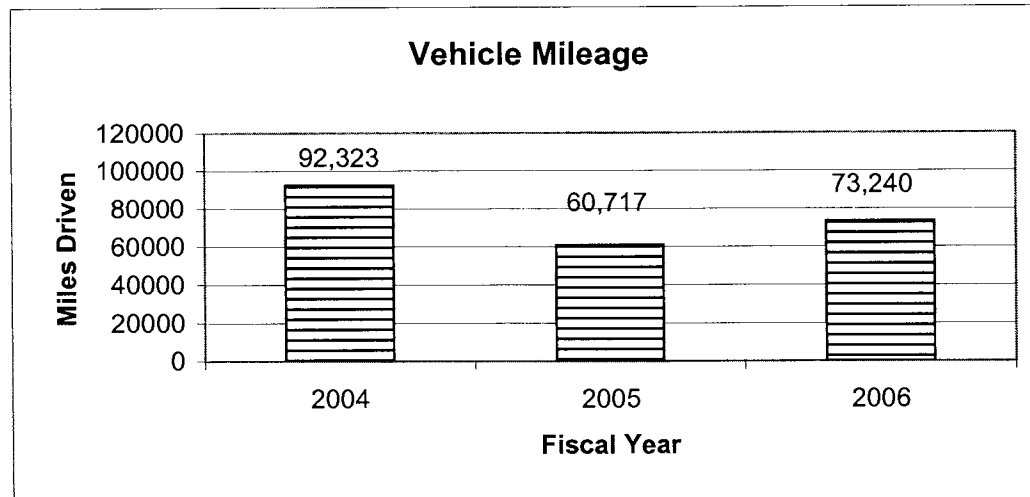
Department Revenue			Budget Unit 86911C						
Division State Tax Commission									
DI Name Vehicle Replacement			DI# 1860038						

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Vehicle Replacement	DI# 1860038

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.



6c. Provide the number of clients/individuals served, if applicable.

N/A

6b. Provide an efficiency measure.

Cost/Mile Reimbursement	0.415
Cost/Mile State Vehicle	0.23*
Savings/Mile	0.185
Annual Mileage for 5 Vehicles	73,240
Annual Savings	13,549
Five Year Savings	\$67,745

*Inclusive of depreciated costs associated with purchasing new vehicles

6d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Vehicle Replacement	DI# <u>1860038</u>

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

N/A

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
Vehicle Replacement - 1860038								
MOTORIZED EQUIPMENT	0	0.00	0	0.00	80,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	80,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$80,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$80,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Audit Team Operational Expenses	DI# 1860040

1. AMOUNT OF REQUEST

FY 2008 Budget Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	15,000	0	0	15,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	15,000	0	0	15,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
--------------------	---	---	---	---

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

FY 2008 Governor's Recommendation				
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
--------------------	---	---	---	---

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: <u>Travel expenses for audit staff</u>	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The General Assembly appropriated funds for the development of an audit staff responsible for conducting in-depth analysis of the assessment practices of audited counties. The concept of an audit team was to provide additional oversight of counties and provide detailed assistance to counties to rectify any problems discovered. In the first three months of FY-2007, three audits have been completed with the anticipation of that by fiscal year end, an additional six to eight will occur. The travel budget associated with this audit function is inadequate for the staff to maintain an ongoing presence in the counties of concern. An additional \$15,000 will be required to adequately fund the audit function as envisioned by the General Assembly.

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue	Budget Unit <u>86911C</u>																																																																																																																								
Division State Tax Commission																																																																																																																									
DI Name Audit Team Operational Expenses	DI# 1860040																																																																																																																								
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<p>5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Budget Object Class/Job Class</th> <th style="width: 10%;">Dept Req GR DOLLARS</th> <th style="width: 10%;">Dept Req GR FTE</th> <th style="width: 10%;">Dept Req FED DOLLARS</th> <th style="width: 10%;">Dept Req FED FTE</th> <th style="width: 10%;">Dept Req OTHER DOLLARS</th> <th style="width: 10%;">Dept Req OTHER FTE</th> <th style="width: 10%;">Dept Req TOTAL DOLLARS</th> <th style="width: 10%;">Dept Req TOTAL FTE</th> <th style="width: 10%;">Dept Req One-Time DOLLARS</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td></td> </tr> <tr> <td>Total PS</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>140 Travel, In-State</td> <td style="text-align: right;">15,000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">15,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td>Total EE</td> <td style="text-align: right;">15,000</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">15,000</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>Program Distributions</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td>Total PSD</td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>Transfers</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total TRF</td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>Grand Total</td> <td style="text-align: right;">15,000</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">15,000</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> </tr> </tbody> </table>		Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS								0	0.0									0	0.0		Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	140 Travel, In-State	15,000						15,000										0			Total EE	15,000		0		0		15,000		0	Program Distributions							0			Total PSD	0		0		0		0		0	Transfers										Total TRF	0		0		0		0		0	Grand Total	15,000	0.0	0	0.0	0	0.0	15,000	0.0	0
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS																																																																																																																
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Grand Total	15,000	0.0	0	0.0	0	0.0	15,000	0.0	0																																																																																																																

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue							Budget Unit <u>86911C</u>		
Division State Tax Commission									
DI Name Audit Team Operational Expenses							DI# 1860040		
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers							0		
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Audit Team Operational Expenses	DI# 1860040

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

This request provides the resources necessary to conduct approximately 10-12 field audits in counties regarding the assessment process and methodologies. These audits are critical in determining areas of undervaluation and overvaluation and provides the analysis to correct any disparities.

6b. Provide an efficiency measure.

N/A

6c. Provide the number of clients/individuals served, if applicable.

N/A

6d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue	Budget Unit	86911C
Division State Tax Commission		
DI Name Audit Team Operational Expenses	DI#	1860040

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

N/A

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
Audit Team Operational Expense - 1860040								
TRAVEL, IN-STATE	0	0.00	0	0.00	15,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	15,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$15,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$15,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PROSEC ATTYS-COLL AGENCY FEES								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	250,035	0.00	728,001	0.00	728,001	0.00	728,001	0.00
TOTAL - EE	250,035	0.00	728,001	0.00	728,001	0.00	728,001	0.00
PROGRAM-SPECIFIC								
GENERAL REVENUE	2,185,178	0.00	1,851,999	0.00	1,851,999	0.00	1,851,999	0.00
TOTAL - PD	2,185,178	0.00	1,851,999	0.00	1,851,999	0.00	1,851,999	0.00
TOTAL	2,435,213	0.00	2,580,000	0.00	2,580,000	0.00	2,580,000	0.00
GRAND TOTAL	\$2,435,213	0.00	\$2,580,000	0.00	\$2,580,000	0.00	\$2,580,000	0.00

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87060C</u>				
Division of Customer Services									
Core - Prosecuting Attorneys and Collection Agency									
1. CORE FINANCIAL SUMMARY									
	FY 2008 Budget Request					FY 2008 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	728,001	0	0	728,001	EE	728,001	0	0	728,001
PSD	1,851,999	0	0	1,851,999	PSD	1,851,999	0	0	1,851,999
TRF	0	0	0	0	TRF	0	0	0	0
Total	2,580,000	0	0	2,580,000 E	Total	2,580,000	0	0	2,580,000 E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
<p>The Department of Revenue (department) exercises the statutory authority in Section 136.150 and Section 140.850, RSMo, to use outside resources to collect delinquent taxes. The department refers delinquent accounts to local prosecuting attorneys and contracts with private collection agencies for the collection of delinquent taxes. Prosecuting attorneys receive a payment of 20 percent of the delinquency collected. Private agency fees are determined by competitive bid. The department, through competitive bid, awarded contracts to two collection agencies at rates between 5.5% and 6.5%. During Fiscal Year 2006 the department referred \$128 million of delinquent accounts to collection agencies. The collection agencies collected \$585 thousand in individual income tax and \$3.8 million in business tax delinquencies for the department in Fiscal Year 2006. During Fiscal Year 2006 the department referred \$13.8 million of delinquent accounts to the prosecuting attorneys. The prosecuting attorneys collected \$9.1 million in tax delinquencies for the department in Fiscal Year 2006. This appropriation is used to pay the prosecuting attorney fees and collection agency contracts.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

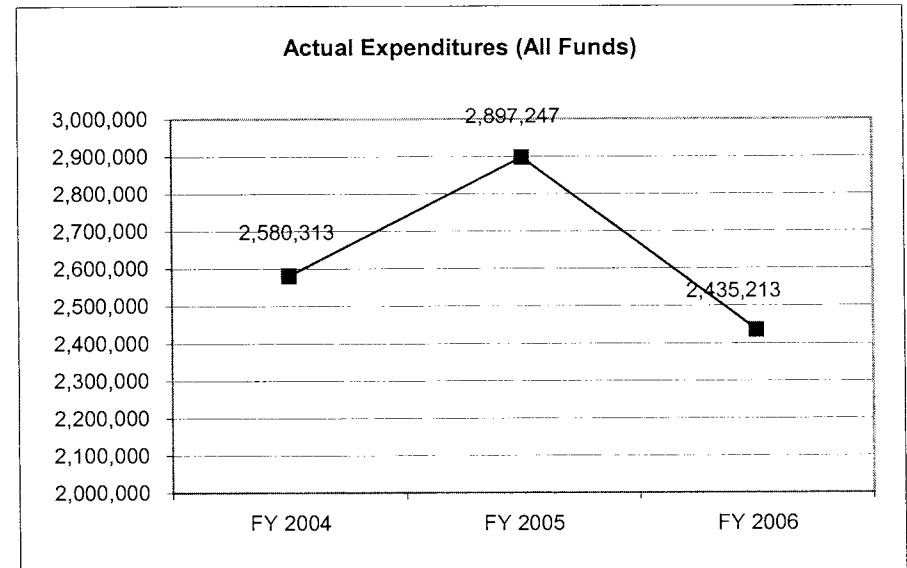
Department of Revenue _____
 Division of Customer Services _____
 Core - Prosecuting Attorneys and Collection Agency _____

Budget Unit 87060C

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	2,728,000	2,897,247	2,580,000	2,580,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	2,728,000	2,897,247	2,580,000	N/A
Actual Expenditures (All Funds)	2,580,313	2,897,247	2,435,213	N/A
Unexpended (All Funds)	147,687	0	144,787	N/A
Unexpended, by Fund:				
General Revenue	147,687	0	144,787	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

(1)



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

(1) Appropriation was increased \$169,247 to cover expenditures.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
 PROSEC ATTYS-COLL AGENCY FEES

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	EE	0.00	728,001	0	0	728,001	
	PD	0.00	1,851,999	0	0	1,851,999	
	Total	0.00	2,580,000	0	0	2,580,000	
DEPARTMENT CORE REQUEST							
	EE	0.00	728,001	0	0	728,001	
	PD	0.00	1,851,999	0	0	1,851,999	
	Total	0.00	2,580,000	0	0	2,580,000	
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	728,001	0	0	728,001	
	PD	0.00	1,851,999	0	0	1,851,999	
	Total	0.00	2,580,000	0	0	2,580,000	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PROSEC ATTYS-COLL AGENCY FEES								
CORE								
PROFESSIONAL SERVICES	250,035	0.00	728,001	0.00	728,001	0.00	728,001	0.00
TOTAL - EE	250,035	0.00	728,001	0.00	728,001	0.00	728,001	0.00
PROGRAM DISTRIBUTIONS	2,185,178	0.00	1,851,999	0.00	1,851,999	0.00	1,851,999	0.00
TOTAL - PD	2,185,178	0.00	1,851,999	0.00	1,851,999	0.00	1,851,999	0.00
GRAND TOTAL	\$2,435,213	0.00	\$2,580,000	0.00	\$2,580,000	0.00	\$2,580,000	0.00
GENERAL REVENUE	\$2,435,213	0.00	\$2,580,000	0.00	\$2,580,000	0.00	\$2,580,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY FILING FEES								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	146,688	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL - PD	146,688	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL	146,688	0.00	200,000	0.00	200,000	0.00	200,000	0.00
GRAND TOTAL	\$146,688	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00

CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87080C</u>				
Division of Customer Services									
Core - County Filing Fees									
1. CORE FINANCIAL SUMMARY									
	FY 2008 Budget Request					FY 2008 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	200,000	0	0	200,000	PSD	200,000	0	0	200,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	200,000	0	0	200,000	Total	200,000	0	0	200,000
 FTE	 0.00	 0.00	 0.00	 0.00	 FTE	 0.00	 0.00	 0.00	 0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
2. CORE DESCRIPTION									
<p>The Department of Revenue (department), in the collection of delinquent taxes, files tax liens on taxpayers' real and personal property for taxes owed to the state of Missouri. With this appropriation, the department, per Section 144.380.4, RSMo, pays the county recorder of deeds \$3.00 to file a lien and \$1.50 when the department requests a lien to be released.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

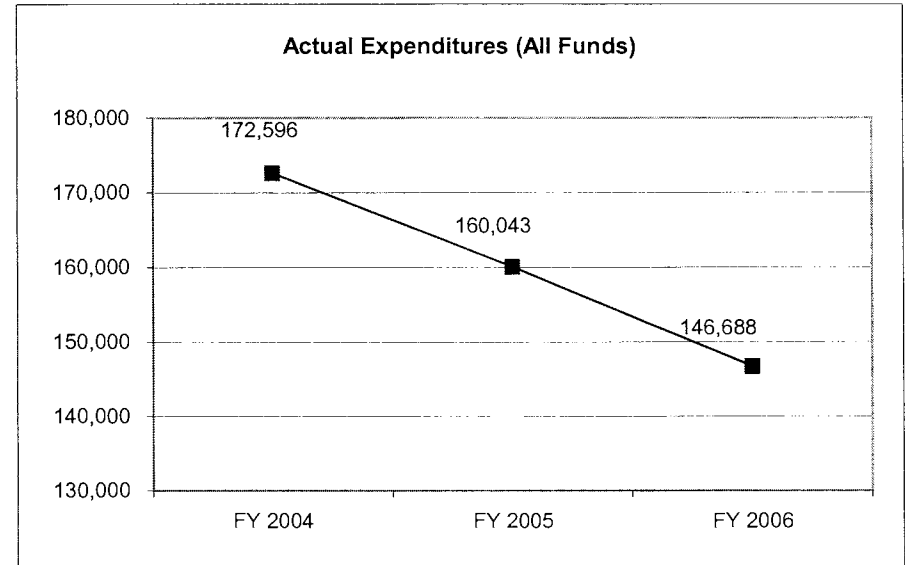
CORE DECISION ITEM

Department of Revenue
 Division of Customer Services
 Core - County Filing Fees

Budget Unit 87080C

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	200,000	200,000	450,000	200,000
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	200,000	200,000	450,000	N/A
Actual Expenditures (All Funds)	172,596	160,043	146,688	N/A
Unexpended (All Funds)	27,404	39,957	303,312	N/A
Unexpended, by Fund:				
General Revenue	27,404	39,957	303,212	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
COUNTY FILING FEES

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY FILING FEES								
CORE								
PROGRAM DISTRIBUTIONS	146,688	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL - PD	146,688	0.00	200,000	0.00	200,000	0.00	200,000	0.00
GRAND TOTAL	\$146,688	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
GENERAL REVENUE	\$146,688	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	18,785,668	0.00	18,785,668	0.00	18,785,668	0.00	18,785,668	0.00
TOTAL - PD	18,785,668	0.00	18,785,668	0.00	18,785,668	0.00	18,785,668	0.00
TOTAL	18,785,668	0.00	18,785,668	0.00	18,785,668	0.00	18,785,668	0.00
ASSMNT MAINT INCREASE \$6.00 - 1860035								
PROGRAM-SPECIFIC								
GENERAL REVENUE	0	0.00	0	0.00	306,332	0.00	0	0.00
TOTAL - PD	0	0.00	0	0.00	306,332	0.00	0	0.00
TOTAL	0	0.00	0	0.00	306,332	0.00	0	0.00
GRAND TOTAL	\$18,785,668	0.00	\$18,785,668	0.00	\$19,092,000	0.00	\$18,785,668	0.00

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CORE DECISION ITEM

Department	Revenue/State Tax Commission	Budget Unit <u>86911C</u>
Division	State Tax Commission	
Core -	Assessment Maintenance	

1. CORE FINANCIAL SUMMARY

	FY 2008 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	18,785,668	0	0	18,785,668
TRF	0	0	0	0
Total	18,785,668	0	0	18,785,668
 FTE	 0.00	 0.00	 0.00	 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2008 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
 FTE	 0.00	 0.00	 0.00	 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Section 137.750, RSMo states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial reassessment plan. The current assessment maintenance appropriation reimburses at 50 percent of all costs associated with implementing a biennial reassessment plan. This core request in the amount of \$18,785,668 will provide reimbursements to counties at an approximate ceiling of \$6.00 per parcel.

3. PROGRAM LISTING (list programs included in this core funding)

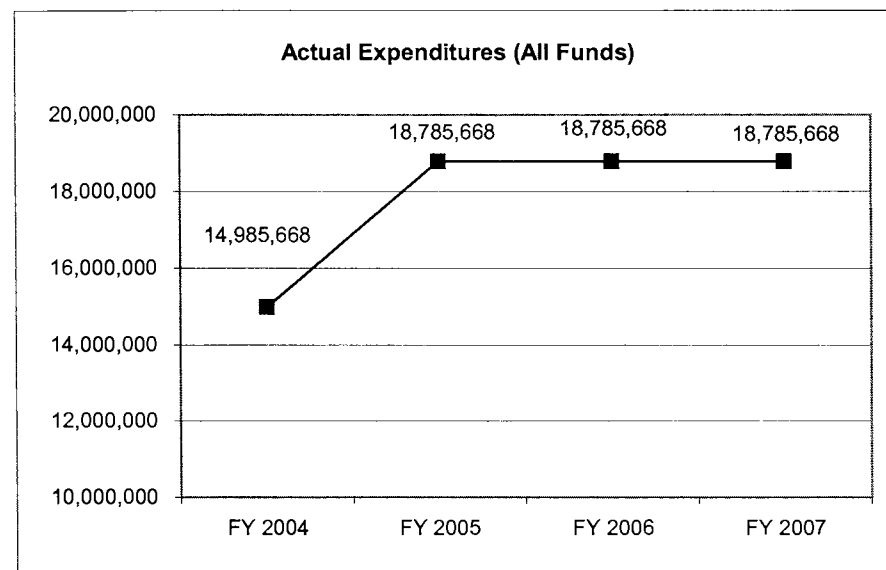
None

CORE DECISION ITEM

Department	Revenue/State Tax Commission	Budget Unit <u>86911C</u>
Division	State Tax Commission	
Core -	Assessment Maintenance	

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	14,985,668	18,785,668	18,785,668	18,785,668
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	14,985,668	18,785,668	18,785,668	N/A
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	14,985,668	18,785,668	18,785,668	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
ASSESSMENT MAINTENANCE

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	18,785,668	0	0	18,785,668	
	Total	0.00	18,785,668	0	0	18,785,668	
DEPARTMENT CORE REQUEST							
	PD	0.00	18,785,668	0	0	18,785,668	
	Total	0.00	18,785,668	0	0	18,785,668	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	18,785,668	0	0	18,785,668	
	Total	0.00	18,785,668	0	0	18,785,668	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM DISTRIBUTIONS	18,785,668	0.00	18,785,668	0.00	18,785,668	0.00	18,785,668	0.00
TOTAL - PD	18,785,668	0.00	18,785,668	0.00	18,785,668	0.00	18,785,668	0.00
GRAND TOTAL	\$18,785,668	0.00	\$18,785,668	0.00	\$18,785,668	0.00	\$18,785,668	0.00
GENERAL REVENUE	\$18,785,668	0.00	\$18,785,668	0.00	\$18,785,668	0.00	\$18,785,668	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue	Budget Unit <u>87016C</u>
Division State Tax Commission	
DI Name Assmnt Maint \$6.00 Ceiling w/2006 Parcel Ct. DI# 1860035	

1. AMOUNT OF REQUEST

	FY 2008 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	306,332	0	0	306,332
TRF	0	0	0	0
Total	306,332	0	0	306,332
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2008 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: For reimbursement at \$6.00 per parcel at a projected 2006 parcel count	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 137.750, RSMo states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial reassessment plan. The state currently reimburses one-half of these assessment costs. This request in the amount of \$306,332 and the core request in the amount of \$18,785,668 will provide funding at \$6.00 per parcel and a projected 2006 parcel count of 3,182,000 for FY 2008.

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue	Budget Unit <u>87016C</u>								
Division State Tax Commission									
DI Name Assmnt Maint \$6.00 Ceiling w/2006 Parcel Ct. DI# 1860035									
4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)									
<p>3,182,000 parcels X \$6.00 per parcel = \$19,092,000 less core of \$18,785,668 = \$306,332 requested.</p>									
5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.									
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
Total EE	0		0		0		0		0
800 Program Distributions	306,332		0		0		306,332		0
Total PSD	306,332		0		0		306,332		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	306,332	0.0	0	0.0	0	0.0	306,332	0.0	0

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue							Budget Unit <u>87016C</u>		
Division State Tax Commission									
DI Name Assmnt Maint \$6.00 Ceiling w/2006 Parcel Ct. DI# 1860035									
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

<u>Department Revenue</u>	<u>Budget Unit 87016C</u>
<u>Division State Tax Commission</u>	
<u>DI Name Assmnt Maint \$6.00 Ceiling w/2006 Parcel Ct. DI# 1860035</u>	

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

This decision item will provide the funding necessary to maintain a per parcel allocation of \$6.00. This funding will provide the resources necessary for assessors to effectively canvas additional parcels and perform accurate mass appraisals on all additional parcels created.

6b. Provide an efficiency measure.

The funding allows the assessor the resources to perform adequate testing and monitoring to ensure that additional parcels are uniformly appraised and fall within acceptable appraisal ranges.

6c. Provide the number of clients/individuals served, if applicable.

N/A

6d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue	Budget Unit	<u>87016C</u>
Division State Tax Commission		
DI Name Assmnt Maint \$6.00 Ceiling w/2006 Parcel Ct. DI# 1860035		

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

N/A

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ASSESSMENT MAINTENANCE								
ASSMNT MAINT INCREASE \$6.00 - 1860035								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	306,332	0.00	0	0.00
TOTAL - PD	0	0.00	0	0.00	306,332	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$306,332	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$306,332	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
CERTIFICATION COMPENSATION									
CORE									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	72,118	0.00	77,112	0.00	77,112	0.00	77,112	0.00	
TOTAL - EE	72,118	0.00	77,112	0.00	77,112	0.00	77,112	0.00	
TOTAL	72,118	0.00	77,112	0.00	77,112	0.00	77,112	0.00	
Cert. Comp. Restore Funds - 1860039									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	23,688	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	23,688	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	23,688	0.00	0	0.00	
GRAND TOTAL	\$72,118	0.00	\$77,112	0.00	\$100,800	0.00	\$77,112	0.00	

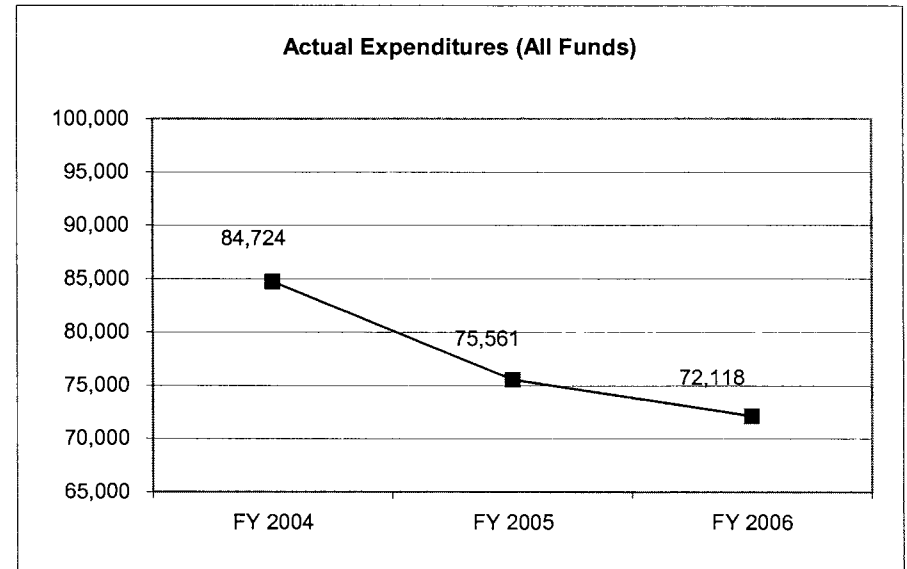
CORE DECISION ITEM

Department	Revenue/State Tax Commission				Budget Unit	86911C			
Division	State Tax Commission								
Core -	Certification Compensation								
1. CORE FINANCIAL SUMMARY									
	FY 2008 Budget Request					FY 2008 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	77,112	0	0	77,112	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	77,112	0	0	77,112	Total	0	0	0	0
 FTE	 0.00	 0.00	 0.00	 0.00	 FTE	 0.00	 0.00	 0.00	 0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
2. CORE DESCRIPTION									
<p>Section 53.255, RSMo requires assessors to attend an approved course of study no later than two years after taking office to become certified by the State Tax Commission. To remain certified, an assessor must attend an additional course of study every two years. Section 53.084, RSMo stipulates that all assessors, other than an assessor of a first class charter county, will receive compensation in the amount of \$225 each quarter as long as they remain certified by the State Tax Commission. This core request in the amount of \$77,112 will provide funding to compensate the eligible assessors at \$172.12 per quarter. In order to satisfy the statutory requirements of Section 53.084, RSMo for 112 eligible assessors, an additional amount of \$23,688 would be required.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
None									
4. FINANCIAL HISTORY									

CORE DECISION ITEM

Department	Revenue/State Tax Commission	Budget Unit <u>86911C</u>
Division	State Tax Commission	
Core -	Certification Compensation	

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	85,680	77,112	77,112	77,112
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	85,680	77,112	77,112	N/A
Actual Expenditures (All Funds)	84,724	75,561	72,118	N/A
Unexpended (All Funds)	956	1,551	4,994	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
CERTIFICATION COMPENSATION

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	EE	0.00	77,112	0	0	77,112	
	Total	0.00	77,112	0	0	77,112	
<hr/>							
DEPARTMENT CORE REQUEST	EE	0.00	77,112	0	0	77,112	
	Total	0.00	77,112	0	0	77,112	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	EE	0.00	77,112	0	0	77,112	
	Total	0.00	77,112	0	0	77,112	
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DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CERTIFICATION COMPENSATION								
CORE								
PROFESSIONAL SERVICES	72,118	0.00	77,112	0.00	77,112	0.00	77,112	0.00
TOTAL - EE	72,118	0.00	77,112	0.00	77,112	0.00	77,112	0.00
GRAND TOTAL	\$72,118	0.00	\$77,112	0.00	\$77,112	0.00	\$77,112	0.00
GENERAL REVENUE	\$72,118	0.00	\$77,112	0.00	\$77,112	0.00	\$77,112	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue Division State Tax Commission DI Name Certification Compensation Restore Core DI# 1860039	Budget Unit <u>87017C</u>
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1. AMOUNT OF REQUEST

	FY 2008 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	23,688	0	0	23,688
TRF	0	0	0	0
Total	23,688	0	0	23,688
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2008 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: <u>To restore funds to statutory level</u>	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 53.084, RSMo stipulates that all assessors, other than an assessor of a first class charter county, will receive compensation in the amount of \$225 each quarter as long as they remain certified by the State Tax Commission. This appropriation was reduced in FY-04 to payments of \$191.25 and in FY-05 to payments of \$172.12. This request in the amount of \$23,688 and the core request of \$77,112 will fully fund the quarterly payments at \$225 per quarter for FY-08.

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue	Budget Unit <u>87017C</u>								
Division State Tax Commission									
DI Name Certification Compensation Restore Core	DI# 1860039								
4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)									
<p>There are 112 county assessors eligible for quarterly payments of \$225. Core in the amount of \$77,112 plus this request in the amount of \$23,688 will satisfy the statutory requirement for additional compensation found in Section 53.084, RSMo. 112 X \$900 annually = \$100,800.</p>									
5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.									
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
Total EE	0		0		0		0		0
400 Professional Services	23,688		0		0		23,688		
Total PSD	23,688		0		0		23,688		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	23,688	0.0	0	0.0	0	0.0	23,688	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue							Budget Unit <u>87017C</u>		
Division State Tax Commission									
DI Name Certification Compensation Restore Core							DI# 1860039		
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue	Budget Unit <u>87017C</u>
Division State Tax Commission	
DI Name Certification Compensation Restore Core	DI# 1860039

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)**6a. Provide an effectiveness measure.**

N/A

6b. Provide an efficiency measure.

N/A

6c. Provide the number of clients/individuals served, if applicable.

N/A

6d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue	Budget Unit <u>87017C</u>
Division State Tax Commission	
DI Name Certification Compensation Restore Core	DI# 1860039

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

N/A

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CERTIFICATION COMPENSATION								
Cert. Comp. Restore Funds - 1860039								
PROFESSIONAL SERVICES	0	0.00	0	0.00	23,688	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	23,688	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$23,688	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$23,688	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOMESTEAD PRESERVATION CREDIT								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	0	0.00	2,955,913	0.00	2,955,913	0.00	2,955,913	0.00
TOTAL - PD	0	0.00	2,955,913	0.00	2,955,913	0.00	2,955,913	0.00
TOTAL	0	0.00	2,955,913	0.00	2,955,913	0.00	2,955,913	0.00
GRAND TOTAL	\$0	0.00	\$2,955,913	0.00	\$2,955,913	0.00	\$2,955,913	0.00

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CORE DECISION ITEM

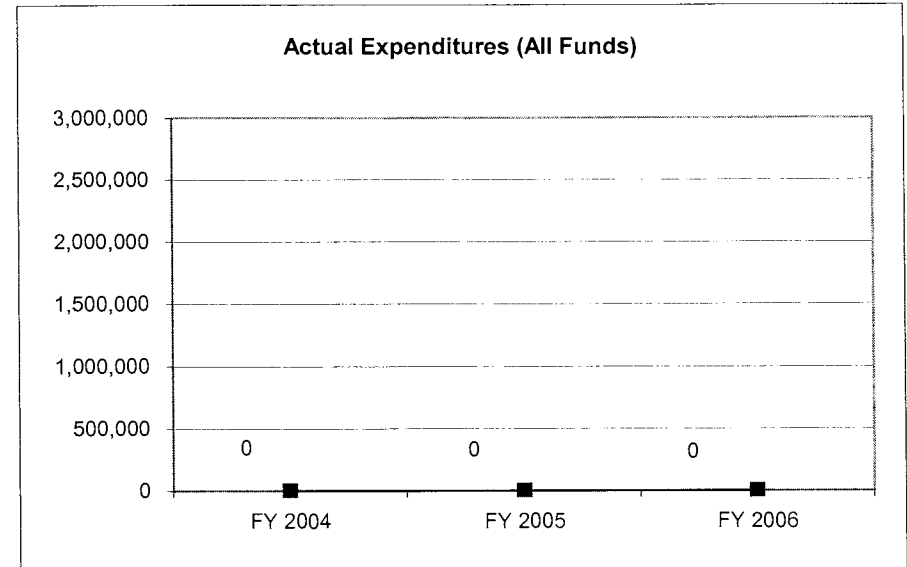
Department of Revenue					Budget Unit <u>87019C</u>				
Division of Customer Services									
Core - Homestead Preservation Credit									
1. CORE FINANCIAL SUMMARY									
	FY 2008 Budget Request					FY 2008 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	2,955,913	0	0	2,955,913	PSD	2,955,913	0	0	2,955,913
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>2,955,913</u>	<u>0</u>	<u>0</u>	<u>2,955,913</u>	Total	<u>2,955,913</u>	<u>0</u>	<u>0</u>	<u>2,955,913</u>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
2. CORE DESCRIPTION									
<p>The Missouri Homestead Preservation Act was created in 2004. Pursuant to Section 137.106, RSMo, the Department of Revenue (department) receives applications, verifies compliance, calculates the tax liability, and determines eligibility for the credit. The department disallows any application where the applicant has also filed a valid application for the senior citizens property tax credit under sections 135.010 to 135.035, RSMo. The department provides a list of all verified eligible owners to the county assessors or county clerks in counties with a township form of government by December 15 of each year. By January 15, the county assessors provide a list to the department of any verified eligible owners who made improvements, not for accommodation of a disability, to the homestead and the dollar amount of the assessed value of such improvements. If the dollar amount of the assessed value of such improvements totaled more than five percent of the prior year appraised value, the eligible owners are disqualified from receiving the credit in the current tax year. The level of appropriation necessary to set the homestead exemption limit is based on whether or not it is a year of general reassessment.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87019C</u>
Division of Customer Services	
Core - Homestead Preservation Credit	

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	0	0	0	2,955,913
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	0	0	N/A
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
 HOMESTEAD PRESERVATION CREDIT

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	2,955,913	0	0	2,955,913	
	Total	0.00	2,955,913	0	0	2,955,913	
DEPARTMENT CORE REQUEST							
	PD	0.00	2,955,913	0	0	2,955,913	
	Total	0.00	2,955,913	0	0	2,955,913	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	2,955,913	0	0	2,955,913	
	Total	0.00	2,955,913	0	0	2,955,913	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOMESTEAD PRESERVATION CREDIT								
CORE								
PROGRAM DISTRIBUTIONS	0	0.00	2,955,913	0.00	2,955,913	0.00	2,955,913	0.00
TOTAL - PD	0	0.00	2,955,913	0.00	2,955,913	0.00	2,955,913	0.00
GRAND TOTAL	\$0	0.00	\$2,955,913	0.00	\$2,955,913	0.00	\$2,955,913	0.00
GENERAL REVENUE	\$0	0.00	\$2,955,913	0.00	\$2,955,913	0.00	\$2,955,913	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DIST TO CITIES-MFT FUND								
CORE								
PROGRAM-SPECIFIC								
MOTOR FUEL TAX	186,969,872	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL - PD	186,969,872	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL	186,969,872	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
GRAND TOTAL	\$186,969,872	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87030C
Division of Customer Services		
Core - Distribution to Cities		

1. CORE FINANCIAL SUMMARY

	FY 2008 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	188,000,000	188,000,000
TRF	0	0	0	0
Total	0	0	188,000,000	188,000,000 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Motor Fuel Tax (0673)

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

	FY 2008 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	188,000,000	188,000,000
TRF	0	0	0	0
Total	0	0	188,000,000	188,000,000 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Motor Fuel Tax (0673)

2. CORE DESCRIPTION

Article IV, Section 30(a)(2) of the Missouri Constitution stipulates that after tax refunds are paid on fuel not used on the highways, 15 percent of the remaining net proceeds are allocated to the various incorporated cities, towns, and villages within the state. This appropriation allows the Department of Revenue to distribute this money to cities as mandated by the Constitution.

3. PROGRAM LISTING (list programs included in this core funding)

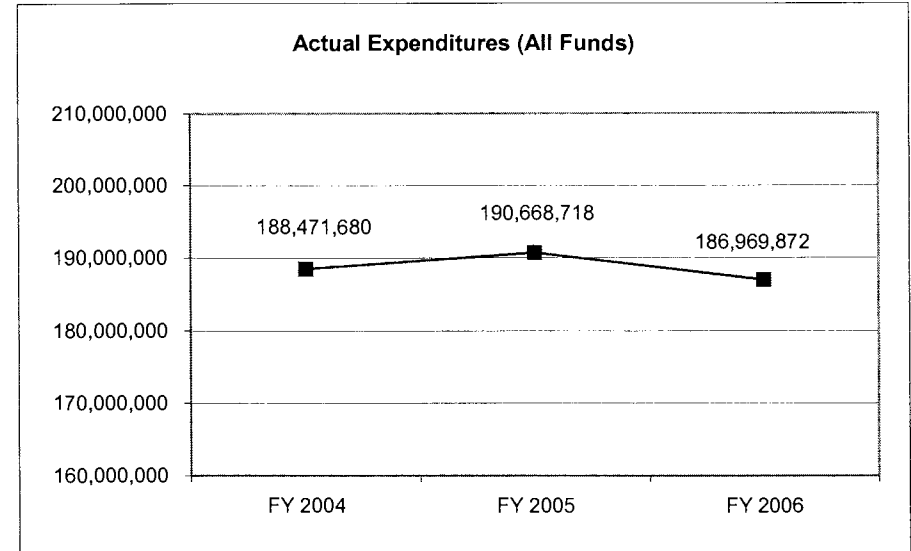
N/A

CORE DECISION ITEM

Department of Revenue	Budget Unit	87030C
Division of Customer Services		
Core - Distribution to Cities		

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.	
Appropriation (All Funds)	188,471,680	190,668,718	188,000,000	188,000,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	188,471,680	190,668,718	188,000,000	N/A	
Actual Expenditures (All Funds)	188,471,680	190,668,718	186,969,872	N/A	
Unexpended (All Funds)	0	0	1,030,128	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	0	0	1,030,128	N/A	
	(1)	(2)			



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Appropriation was increased \$471,680 to accommodate the distribution.
 (2) Appropriation was increased \$2,668,718 to accommodate the distribution.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
DIST TO CITIES-MFT FUND

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES	PD	0.00	0	0	188,000,000	188,000,000	
	Total	0.00	0	0	188,000,000	188,000,000	
DEPARTMENT CORE REQUEST	PD	0.00	0	0	188,000,000	188,000,000	
	Total	0.00	0	0	188,000,000	188,000,000	
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	188,000,000	188,000,000	
	Total	0.00	0	0	188,000,000	188,000,000	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DIST TO CITIES-MFT FUND								
CORE								
PROGRAM DISTRIBUTIONS	186,969,872	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL - PD	186,969,872	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
GRAND TOTAL	\$186,969,872	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$186,969,872	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
EMBLEM USE FEE DISTRIBUTION								
Emblem Use Fee Distribution - 1860021								
PROGRAM-SPECIFIC								
GENERAL REVENUE	0	0.00	0	0.00	1,000	0.00	1,000	0.00
TOTAL - PD	0	0.00	0	0.00	1,000	0.00	1,000	0.00
TOTAL	0	0.00	0	0.00	1,000	0.00	1,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$1,000	0.00	\$1,000	0.00

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NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue	Budget Unit <u>87032C</u>
Customer Services Division	
DI Name - Emblem Use Fee Distribution	DI# 1860021

1. AMOUNT OF REQUEST

FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	1,000	0	0	1,000	PSD	1,000	0	0	1,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	1,000	0	0	1,000	Total	1,000	0	0	1,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input checked="" type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 301.3141 of House Bill 1382 requires the director of revenue to remit all emblem use contribution fees collected for the SOME GAVE ALL specialty license plate applications to the Veterans of Foreign Wars Department of Missouri. The effective date of the legislation was August 28, 2006. The department is requesting appropriation authority to remit contribution fees collected on the behalf of organizations defined by statute.

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue	Budget Unit	87032C
Customer Services Division		
DI Name - Emblem Use Fee Distribution	DI#	1860021

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Section 301.3141 of House Bill 1382 requires the director of revenue to remit all emblem use contribution fees collected for the SOME GAVE ALL specialty license plate applications to the Veterans of Foreign Wars Department of Missouri. The effective date of the legislation was August 28, 2006. The department is requesting appropriation authority to remit contribution fees collected on the behalf of organizations defined by statute.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
							0		0
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions	<u>1,000</u>		<u>0</u>		<u>0</u>		<u>1,000</u>		
Total PSD	<u>1,000</u>		<u>0</u>		<u>0</u>		<u>1,000</u>		<u>0</u>
Transfers									
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>1,000</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>1,000</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM

RANK: 5 OF 5

Department of Revenue				Budget Unit 87032C					
Customer Services Division									
DI Name - Emblem Use Fee Distribution				DI# 1860021					
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions	1,000						1,000		
Total PSD	1,000		0		0		1,000		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	1,000	0.0	0	0.0	0	0.0	1,000	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue
Customer Services Division
DI Name - Emblem Use Fee Distribution DI# 1860021

Budget Unit 87032C

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
EMBLEM USE FEE DISTRIBUTION								
Emblem Use Fee Distribution - 1860021								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	1,000	0.00	1,000	0.00
TOTAL - PD	0	0.00	0	0.00	1,000	0.00	1,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$1,000	0.00	\$1,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$1,000	0.00	\$1,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
GENERAL REVENUE REFUNDS (REG)									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	1,127,563,086	0.00	1,245,100,000	0.00	1,245,100,000	0.00	1,245,100,000	0.00	0.00
TOTAL - PD	1,127,563,086	0.00	1,245,100,000	0.00	1,245,100,000	0.00	1,245,100,000	0.00	0.00
TOTAL	1,127,563,086	0.00	1,245,100,000	0.00	1,245,100,000	0.00	1,245,100,000	0.00	0.00
REFUNDS INCREASE - 1860042									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	54,900,000	0.00	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	54,900,000	0.00	0.00
TOTAL	0	0.00	0	0.00	0	0.00	54,900,000	0.00	0.00
GRAND TOTAL	\$1,127,563,086	0.00	\$1,245,100,000	0.00	\$1,245,100,000	0.00	\$1,300,000,000	0.00	0.00

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CORE DECISION ITEM

Department of Revenue Division of Customer Services Core - General Revenue Refunds	Budget Unit <u>87011C</u>																																																																																										
1. CORE FINANCIAL SUMMARY																																																																																											
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center;">FY 2008 Budget Request</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: right;">1,245,100,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">1,245,100,000</td> </tr> <tr> <td>TRF</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">1,245,100,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">1,245,100,000 E</td> </tr> <tr> <td>FTE</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> </tr> </tbody> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Est. Fringe</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> </tr> </table> <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p>		FY 2008 Budget Request					GR	Federal	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	1,245,100,000	0	0	1,245,100,000	TRF	0	0	0	0	Total	1,245,100,000	0	0	1,245,100,000 E	FTE	0.00	0.00	0.00	0.00	Est. Fringe	0	0	0	0	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center;">FY 2008 Governor's Recommendation</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Fed</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: right;">1,245,100,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">1,245,100,000</td> </tr> <tr> <td>TRF</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">1,245,100,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">1,245,100,000 E</td> </tr> <tr> <td>FTE</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> </tr> </tbody> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Est. Fringe</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> </tr> </table> <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p>		FY 2008 Governor's Recommendation					GR	Fed	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	1,245,100,000	0	0	1,245,100,000	TRF	0	0	0	0	Total	1,245,100,000	0	0	1,245,100,000 E	FTE	0.00	0.00	0.00	0.00	Est. Fringe	0	0	0	0
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PSD	1,245,100,000	0	0	1,245,100,000																																																																																							
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<p>Other Funds: _____</p> <p>Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.</p>																																																																																											
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<p>The Department of Revenue (department) will pay outstanding refunds claimed for property tax credit, sales, income, withholding, corporate, and other General Revenue refunds.</p>																																																																																											
3. PROGRAM LISTING (list programs included in this core funding)																																																																																											
<p>N/A</p>																																																																																											

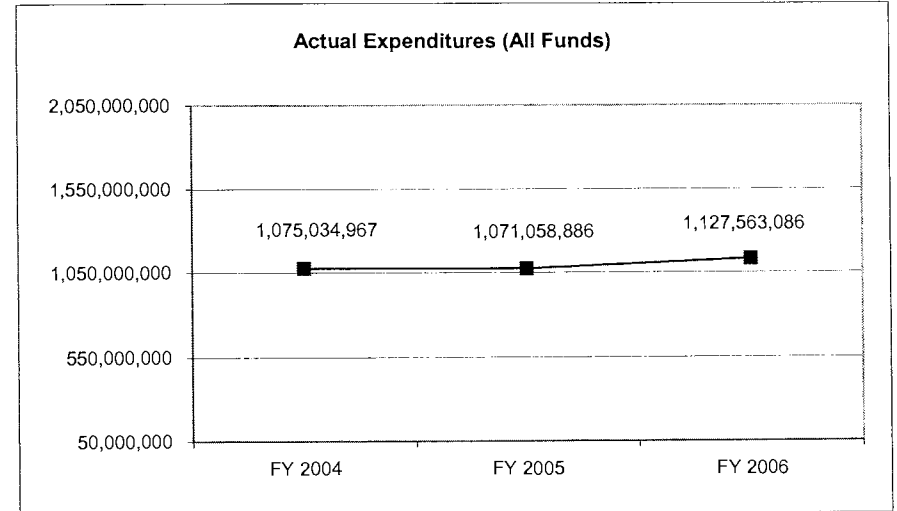
CORE DECISION ITEM

Department of Revenue
Division of Customer Services
Core - General Revenue Refunds

Budget Unit 87011C

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	1,201,800,000	1,286,600,000	1,179,200,000	1,245,100,000 E
Less Reverted (All Funds)	(85,600,000)	0	0	N/A
Budget Authority (All Funds)	1,116,200,000	1,286,600,000	1,179,200,000	N/A
Actual Expenditures (All Funds)	1,075,034,967	1,071,058,886	1,127,563,086	N/A
Unexpended (All Funds)	41,165,033	215,541,114	51,636,914	N/A
Unexpended, by Fund:				
General Revenue	41,165,033	215,541,114	51,636,914	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
GENERAL REVENUE REFUNDS (REG)

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	1,245,100,000	0	0	1,245,100,000	
	Total	0.00	1,245,100,000	0	0	1,245,100,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	1,245,100,000	0	0	1,245,100,000	
	Total	0.00	1,245,100,000	0	0	1,245,100,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	1,245,100,000	0	0	1,245,100,000	
	Total	0.00	1,245,100,000	0	0	1,245,100,000	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
CORE								
REFUNDS	1,127,563,086	0.00	1,245,100,000	0.00	1,245,100,000	0.00	1,245,100,000	0.00
TOTAL - PD	1,127,563,086	0.00	1,245,100,000	0.00	1,245,100,000	0.00	1,245,100,000	0.00
GRAND TOTAL	\$1,127,563,086	0.00	\$1,245,100,000	0.00	\$1,245,100,000	0.00	\$1,245,100,000	0.00
GENERAL REVENUE	\$1,127,563,086	0.00	\$1,245,100,000	0.00	\$1,245,100,000	0.00	\$1,245,100,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM

RANK: 5 OF 5

Department of Revenue					Budget Unit <u>87011C</u>				
Division of Customer Services									
DI Name: Additional General Revenue					DI# 1860042				

1. AMOUNT OF REQUEST									
FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	54,900,000	0	0	54,900,000	PSD	54,900,000	0	0	54,900,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	54,900,000	0	0	54,900,000	Total	54,900,000	0	0	54,900,000
 FTE	 0.00	 0.00	 0.00	 0.00	 FTE	 0.00	 0.00	 0.00	 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:		
<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM. <p>The Department of Revenue (department) requests an increase in this appropriation to allow for the continuation of refunds for property tax credits, sales, income, withholding, corporate, and other General Revenue refunds. Each fiscal year, the Office of Administration's Division of Budget and Planning reviews the revenues and projections for the upcoming fiscal year and determines the need for additional funding in the General Revenue refund appropriation. Based on the review by Budget and Planning the department is requesting additional funding in the amount specified in this decision item.</p>
--

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue	Budget Unit <u>87011C</u>
Division of Customer Services	
DI Name: Additional General Revenue	DI# 1860042

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Each fiscal year, the Office of Administration's Division of Budget and Planning reviews the revenues and projections for the upcoming fiscal year and determines the need for additional funding in the General Revenue refund appropriation. Based on the review by Budget and Planning, the department is requesting additional funding in the amount specified in this decision item.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Total EE	0		0		0		0		0
Program Distributions	54,900,000		0		0		54,900,000		0
Total PSD	54,900,000		0		0		54,900,000		0
Transfers	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	54,900,000	0.0	0	0.0	0	0.0	54,900,000	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue					Budget Unit <u>87011C</u>				
Division of Customer Services									
DI Name: Additional General Revenue					DI# 1860042				
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Total EE	0		0		0		0		0
Program Distributions	54,900,000						54,900,000		
Total PSD	54,900,000		0		0		54,900,000		0
Transfers							0		
Total TRF	0		0		0		0		0
Grand Total	54,900,000	0.0	0	0.0	0	0.0	54,900,000	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue
Division of Customer Services
DI Name: Additional General Revenue DI# 1860042

Budget Unit 87011C

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
REFUNDS INCREASE - 1860042								
REFUNDS	0	0.00	0	0.00	0	0.00	54,900,000	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	54,900,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$54,900,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$54,900,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
FEDERAL & OTHER FUNDS REFUNDS									
CORE									
PROGRAM-SPECIFIC									
INDEPENDENT LIVING CENTER	842	0.00	0	0.00	0	0.00	0	0.00	
GAMING PROCEEDS FOR EDUCATION	0	0.00	25,000	0.00	25,000	0.00	25,000	0.00	
GAMING COMMISSION FUND	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00	
SOLID WASTE MGMT-SCRAP TIRE	8,380	0.00	20,150	0.00	20,150	0.00	20,150	0.00	
MOTOR VEHICLE COMMISSION	1,921	0.00	12,000	0.00	12,000	0.00	12,000	0.00	
MO OFFICE OF PROSECUTION SERV	2,772	0.00	0	0.00	0	0.00	0	0.00	
DEP OF REVENUE SPECIALTY PLATE	4,850	0.00	4,850	0.00	4,850	0.00	4,850	0.00	
DOM RELATIONS RESOLUTION-JUD	718	0.00	0	0.00	0	0.00	0	0.00	
TOTAL - PD	19,483	0.00	67,000	0.00	67,000	0.00	67,000	0.00	
TOTAL	19,483	0.00	67,000	0.00	67,000	0.00	67,000	0.00	
GRAND TOTAL	\$19,483	0.00	\$67,000	0.00	\$67,000	0.00	\$67,000	0.00	

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87012C</u>				
Division of Customer Services									
Core - Federal and Other Refunds									
1. CORE FINANCIAL SUMMARY									
FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	67,000	67,000	PSD	0	0	67,000	67,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	67,000	67,000 E	Total	0	0	67,000	67,000 E
FTE					FTE				
	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:	Federal and Other Funds (Funds used in FY2006 were Motor Vehicle Commission (0588), Solid Waste MGMT-Scrap Tire (0569), Independent Living Center (0284), Speciality Plate Fund (0775), MO Office of Prosecution Services (0680), and Domestic Resolutions Fund (0852))				Other Funds:	Federal and Other Funds (Funds used in FY2006 were Motor Vehicle Commission (0588), Solid Waste MGMT-Scrap Tire (0569), Independent Living Center (0284), Speciality Plate Fund (0775), MO Office of Prosecution Services (0680), and Domestic Resolutions Fund (0852))			
Notes:	The Department of Revenue requests the continuation of the "E" on these appropriations.								
2. CORE DESCRIPTION									
This appropriation is used to generate refunds for state agencies that do not have refunding capabilities and Department of Revenue funds other than General Revenue. The Office of Administration, Budget and Planning, monitors this appropriation.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

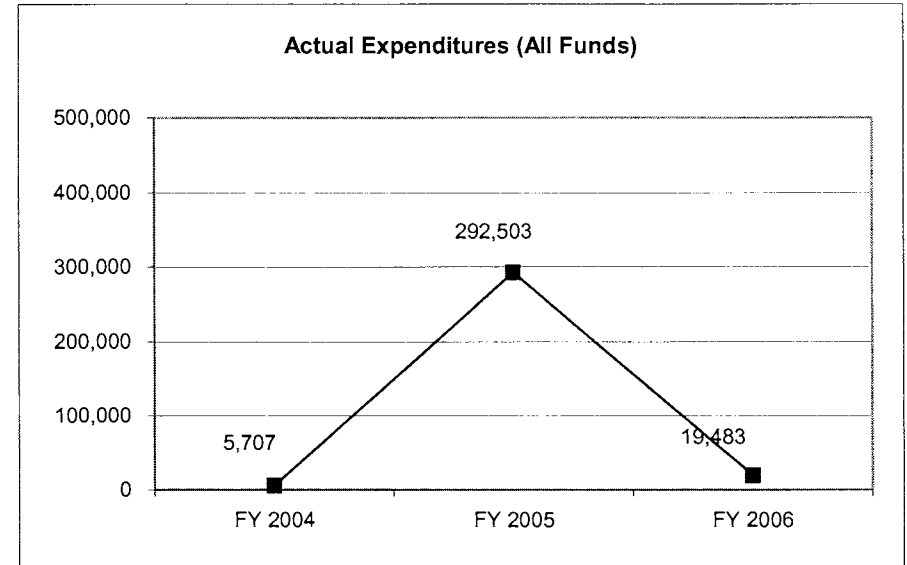
CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87012C</u>
Division of Customer Services	
Core - Federal and Other Refunds	

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.	
Appropriation (All Funds)	405,287	292,503	67,000	67,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	405,287	292,503	67,000	N/A	
Actual Expenditures (All Funds)	5,707	292,503	19,483	N/A	
Unexpended (All Funds)	399,580	0	47,517	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	399,580	0	47,517	N/A	

(1)



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

(1) Appropriation was increased \$237,503 to process refunds.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
FEDERAL & OTHER FUNDS REFUNDS

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	67,000	67,000	
	Total	0.00	0	0	67,000	67,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	67,000	67,000	
	Total	0.00	0	0	67,000	67,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	67,000	67,000	
	Total	0.00	0	0	67,000	67,000	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FEDERAL & OTHER FUNDS REFUNDS								
CORE								
REFUNDS	19,483	0.00	67,000	0.00	67,000	0.00	67,000	0.00
TOTAL - PD	19,483	0.00	67,000	0.00	67,000	0.00	67,000	0.00
GRAND TOTAL	\$19,483	0.00	\$67,000	0.00	\$67,000	0.00	\$67,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$19,483	0.00	\$67,000	0.00	\$67,000	0.00	\$67,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY FUND REFUNDS								
CORE								
PROGRAM-SPECIFIC								
STATE HWYS AND TRANS DEPT	1,990,949	0.00	1,790,564	0.00	1,790,564	0.00	1,790,564	0.00
TOTAL - PD	1,990,949	0.00	1,790,564	0.00	1,790,564	0.00	1,790,564	0.00
TOTAL	1,990,949	0.00	1,790,564	0.00	1,790,564	0.00	1,790,564	0.00
GRAND TOTAL	\$1,990,949	0.00	\$1,790,564	0.00	\$1,790,564	0.00	\$1,790,564	0.00

CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87020C</u>				
Division of Customer Services									
Core - Highway Fund Refunds									
1. CORE FINANCIAL SUMMARY									
	FY 2008 Budget Request					FY 2008 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	1,790,564	1,790,564	PSD	0	0	1,790,564	1,790,564
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>1,790,564</u>	<u>1,790,564 E</u>	Total	<u>0</u>	<u>0</u>	<u>1,790,564</u>	<u>1,790,564 E</u>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:	State Highways and Transportation Department Fund (0644)				Other Funds:	State Highways and Transportation Department Fund (0644)			
Notes	The Department of Revenue requests the continuation of the "E" on this appropriation.								
2. CORE DESCRIPTION									
This appropriation is used to refund motor vehicle sales and use taxes based on subsequent sale within 180 days of a replaced motor vehicle. The tax imposed by Section 144.020 and 144.040, RSMo, shall be computed only on that portion of the purchase price in excess of the vehicle traded in or exchanged. When a person pays sales tax on the purchase price of a vehicle, that person is allowed 180 days to trade-in or sell another vehicle and may request a refund based upon the revised sales tax amount (purchase of vehicle less trade-in or sales price of second vehicle) as required by Section 136.035, RSMo.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

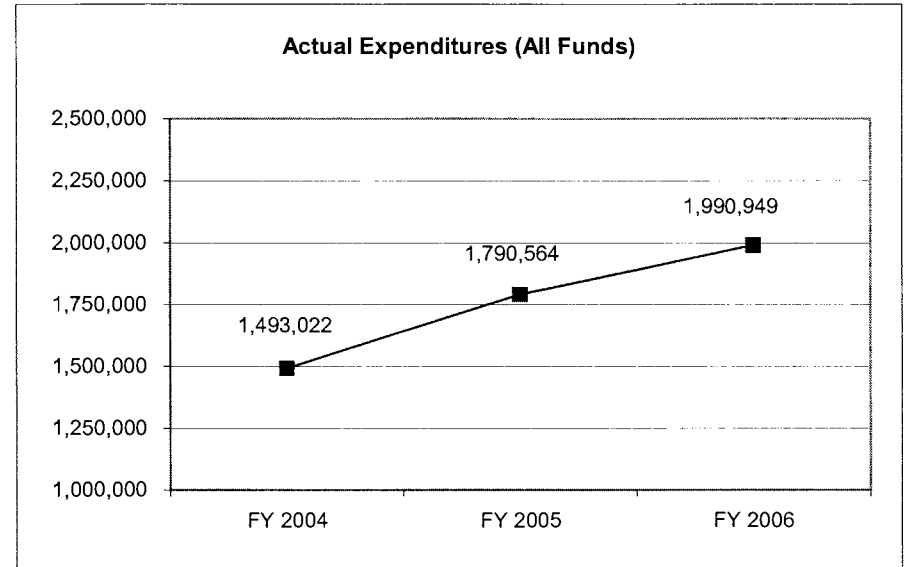
CORE DECISION ITEM

Department of Revenue
 Division of Customer Services
 Core - Highway Fund Refunds

Budget Unit 87020C

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	1,647,711	1,975,604	2,064,204	1,790,564 E
Less Reverted (All Funds)	(34,431)	(37,926)	(37,926)	N/A
Budget Authority (All Funds)	1,613,280	1,937,678	2,026,278	N/A
Actual Expenditures (All Funds)	1,493,022	1,790,564	1,990,949	N/A
Unexpended (All Funds)	120,258	147,114	35,329	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	120,258	147,114	35,329	N/A
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Appropriation increased \$500,000 to process the refund requests.
- (2) Appropriation increased \$711,400 to process the refund requests.
- (3) Appropriation increased \$800,000 to process the refund requests.

CORE RECONCILIATION

DEPARTMENT OF REVENUE**HIGHWAY FUND REFUNDS**

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	0	0	1,790,564	1,790,564	
	Total	0.00	0	0	1,790,564	1,790,564	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	0	0	1,790,564	1,790,564	
	Total	0.00	0	0	1,790,564	1,790,564	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	1,790,564	1,790,564	
	Total	0.00	0	0	1,790,564	1,790,564	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY FUND REFUNDS								
CORE								
REFUNDS	1,990,949	0.00	1,790,564	0.00	1,790,564	0.00	1,790,564	0.00
TOTAL - PD	1,990,949	0.00	1,790,564	0.00	1,790,564	0.00	1,790,564	0.00
GRAND TOTAL	\$1,990,949	0.00	\$1,790,564	0.00	\$1,790,564	0.00	\$1,790,564	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$1,990,949	0.00	\$1,790,564	0.00	\$1,790,564	0.00	\$1,790,564	0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
AVIATION TRUST FUND REFUNDS								
CORE								
PROGRAM-SPECIFIC								
AVIATION TRUST FUND	25,172	0.00	157,927	0.00	157,927	0.00	157,927	0.00
TOTAL - PD	25,172	0.00	157,927	0.00	157,927	0.00	157,927	0.00
TOTAL	25,172	0.00	157,927	0.00	157,927	0.00	157,927	0.00
GRAND TOTAL	\$25,172	0.00	\$157,927	0.00	\$157,927	0.00	\$157,927	0.00

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CORE DECISION ITEM

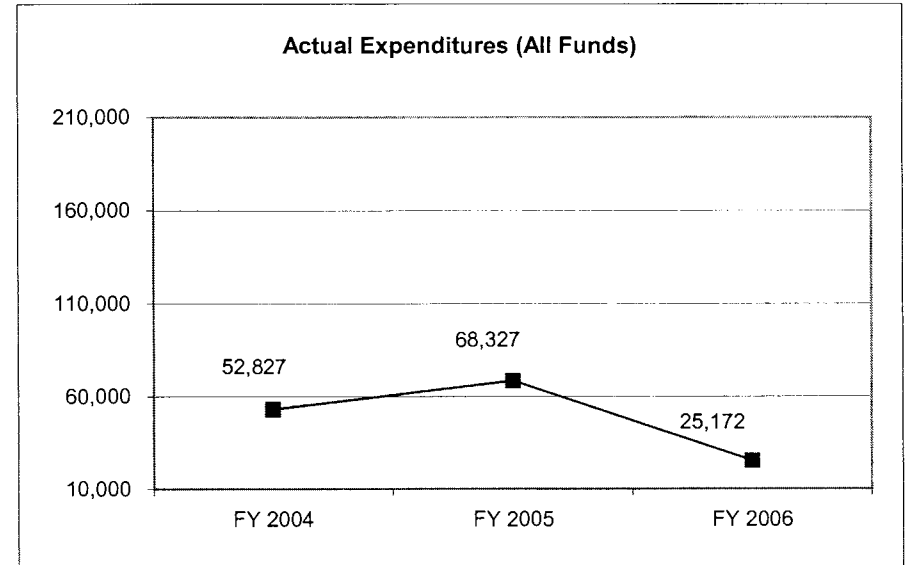
Department of Revenue					Budget Unit <u>87045C</u>				
Division of Customer Services									
Core - Aviation Trust Fund Refunds									
1. CORE FINANCIAL SUMMARY									
FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	157,927	157,927	PSD	0	0	157,927	157,927
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>157,927</u>	<u>157,927</u> E	Total	<u>0</u>	<u>0</u>	<u>157,927</u>	<u>157,927</u> E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Aviation Trust Fund (0952)					Other Funds: Aviation Trust Fund (0952)				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
<p>Section 155.080.3, RSMo, indicates that each commercial agricultural aircraft operator may apply for a refund of the tax it has paid for aviation fuel used in a commercial agricultural aircraft. The state imposes a use tax of nine cents on each gallon of aviation fuel used to propel aircraft with reciprocating engines (e.g. engine that has a crankshaft turned by linearly reciprocating pistons). Distributors report aviation fuel sales to the Department of Revenue (department) monthly. Commercial agricultural aircraft operators may apply for a refund of taxes paid on aviation fuel used in commercial agricultural aircraft. This appropriation allows the department, per Section 155.080, RSMo, to refund to commercial agricultural aircraft operators all taxes paid for aviation fuel used in commercial agricultural aircraft.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87045C</u>
Division of Customer Services	
Core - Aviation Trust Fund Refunds	

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	157,927	157,927	157,927	157,927 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	157,927	157,927	157,927	N/A
Actual Expenditures (All Funds)	52,827	68,327	25,172	N/A
Unexpended (All Funds)	105,100	89,600	132,755	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	105,100	89,600	132,755	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
 AVIATION TRUST FUND REFUNDS

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	157,927	157,927	
	Total	0.00	0	0	157,927	157,927	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	157,927	157,927	
	Total	0.00	0	0	157,927	157,927	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	157,927	157,927	
	Total	0.00	0	0	157,927	157,927	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
AVIATION TRUST FUND REFUNDS								
CORE								
REFUNDS	25,172	0.00	157,927	0.00	157,927	0.00	157,927	0.00
TOTAL - PD	25,172	0.00	157,927	0.00	157,927	0.00	157,927	0.00
GRAND TOTAL	\$25,172	0.00	\$157,927	0.00	\$157,927	0.00	\$157,927	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$25,172	0.00	\$157,927	0.00	\$157,927	0.00	\$157,927	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS OF MOTOR FUEL TAX								
CORE								
PROGRAM-SPECIFIC								
STATE HWYS AND TRANS DEPT	9,552,429	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
TOTAL - PD	9,552,429	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
TOTAL	9,552,429	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
GRAND TOTAL	\$9,552,429	0.00	\$10,414,000	0.00	\$10,414,000	0.00	\$10,414,000	0.00

CORE DECISION ITEM

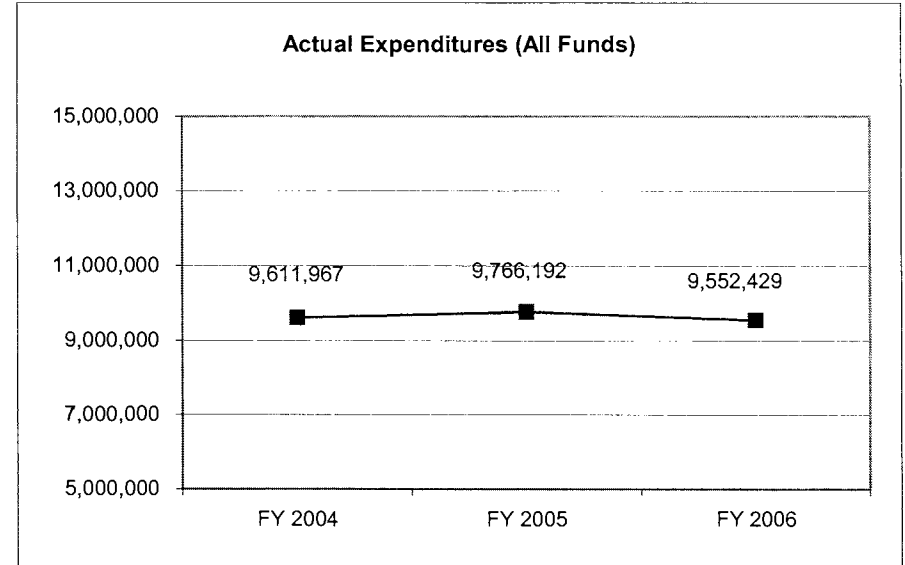
Department of Revenue					Budget Unit <u>87050C</u>				
Division of Customer Services									
Core - Motor Fuel Tax Refunds									
1. CORE FINANCIAL SUMMARY									
	FY 2008 Budget Request					FY 2008 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	10,414,000	10,414,000	PSD	0	0	10,414,000	10,414,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>10,414,000</u>	<u>10,414,000</u> E	Total	<u>0</u>	<u>0</u>	<u>10,414,000</u>	<u>10,414,000</u> E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:	State Highways and Transportation Department Fund (0644)				Other Funds:	State Highways and Transportation Department Fund (0644)			
Notes:	The Department of Revenue requests the continuation of the "E" on this appropriation.								
2. CORE DESCRIPTION									
Chapter 142, RSMo, requires the Department of Revenue (department) to refund the motor fuel tax collected on the sale of fuel used for purposes other than propelling a motor vehicle on Missouri streets and highways. Distributors will file claims requesting such refunds. This appropriation is used for the department to refund legitimate claims.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87050C</u>
Division of Customer Services	
Core - Motor Fuel Tax Refunds	

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	19,219,423	10,414,000	10,414,000	10,414,000 E
Less Reverted (All Funds)	(576,583)	(312,420)	(312,420)	N/A
Budget Authority (All Funds)	18,642,840	10,101,580	10,101,580	N/A
Actual Expenditures (All Funds)	9,611,967	9,766,192	9,552,429	N/A
Unexpended (All Funds)	9,030,873	335,388	549,151	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	9,030,873	335,388	549,151	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
REFUNDS OF MOTOR FUEL TAX

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	0	0	10,414,000	10,414,000	
	Total	0.00	0	0	10,414,000	10,414,000	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	0	0	10,414,000	10,414,000	
	Total	0.00	0	0	10,414,000	10,414,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	10,414,000	10,414,000	
	Total	0.00	0	0	10,414,000	10,414,000	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS OF MOTOR FUEL TAX								
CORE								
REFUNDS	9,552,429	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
TOTAL - PD	9,552,429	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
GRAND TOTAL	\$9,552,429	0.00	\$10,414,000	0.00	\$10,414,000	0.00	\$10,414,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$9,552,429	0.00	\$10,414,000	0.00	\$10,414,000	0.00	\$10,414,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS FROM WORKERS' COMP								
CORE								
PROGRAM-SPECIFIC								
WORKERS COMPENSATION	148,205	0.00	1,669,902	0.00	1,619,902	0.00	1,619,902	0.00
TOTAL - PD	148,205	0.00	1,669,902	0.00	1,619,902	0.00	1,619,902	0.00
TOTAL	148,205	0.00	1,669,902	0.00	1,619,902	0.00	1,619,902	0.00
GRAND TOTAL	\$148,205	0.00	\$1,669,902	0.00	\$1,619,902	0.00	\$1,619,902	0.00

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87085C</u>				
Division of Customer Services									
Core - Workers' Compensation Refunds									
1. CORE FINANCIAL SUMMARY									
	FY 2008 Budget Request					FY 2008 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	1,619,902	1,619,902	PSD	0	0	1,619,902	1,619,902
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	1,619,902	1,619,902 E	Total	0	0	1,619,902	1,619,902 E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Workers' Compensation (0652)					Other Funds: Workers' Compensation (0652)				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
<p>The Department of Revenue will refund any overpayment or erroneous payment of workers' compensation taxes paid by insurance companies per Section 287.170, RSMo. Overpayments occur because insurance companies file estimated quarterly payments during the year based on the prior year's activity. In June of each year, when insurance companies file annual returns, estimates and actual liabilities are reconciled and refunds, if necessary, are issued. This appropriation is used to pay those refunds.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

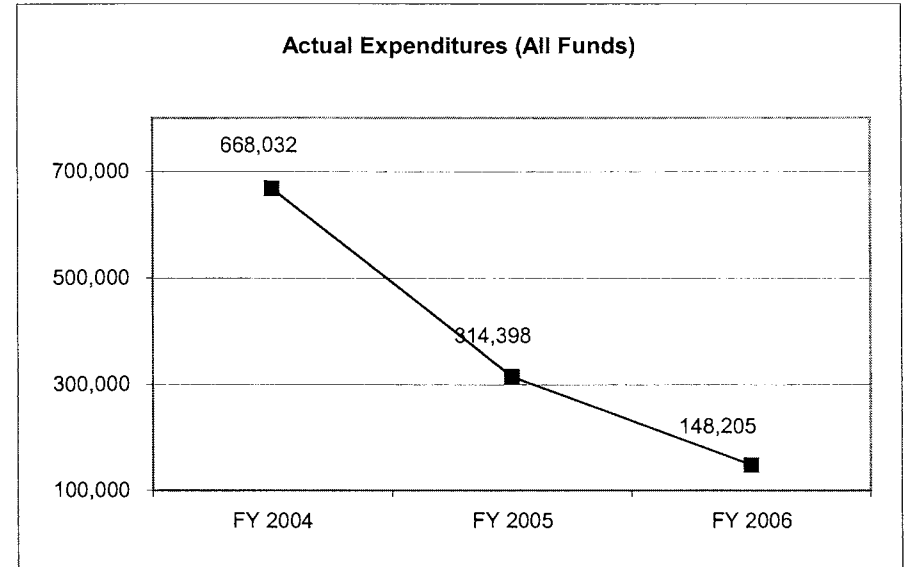
CORE DECISION ITEM

Department of Revenue
Division of Customer Services
Core - Workers' Compensation Refunds

Budget Unit 87085C

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.	
Appropriation (All Funds)	1,669,902	1,669,902	1,669,902	1,669,902	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	1,669,902	1,669,902	1,669,902	N/A	
Actual Expenditures (All Funds)	668,032	314,398	148,205	N/A	
Unexpended (All Funds)	1,001,870	1,355,504	1,521,697	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	1,001,870	1,335,504	1,521,697	N/A	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
REFUNDS FROM WORKERS' COMP

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	1,669,902	1,669,902	
	Total	0.00	0	0	1,669,902	1,669,902	
DEPARTMENT CORE ADJUSTMENTS							
Transfer Out	[#2278] PD	0.00	0	0	(50,000)	(50,000)	Workers comp refunds to DOLIR
NET DEPARTMENT CHANGES		0.00	0	0	(50,000)	(50,000)	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	1,619,902	1,619,902	
	Total	0.00	0	0	1,619,902	1,619,902	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	1,619,902	1,619,902	
	Total	0.00	0	0	1,619,902	1,619,902	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS FROM WORKERS' COMP								
CORE								
REFUNDS	148,205	0.00	1,669,902	0.00	1,619,902	0.00	1,619,902	0.00
TOTAL - PD	148,205	0.00	1,669,902	0.00	1,619,902	0.00	1,619,902	0.00
GRAND TOTAL	\$148,205	0.00	\$1,669,902	0.00	\$1,619,902	0.00	\$1,619,902	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$148,205	0.00	\$1,669,902	0.00	\$1,619,902	0.00	\$1,619,902	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS FROM 2ND INJURY								
CORE								
PROGRAM-SPECIFIC								
WORKERS COMP-SECOND INJURY	0	0.00	248,966	0.00	248,966	0.00	248,966	0.00
TOTAL - PD	0	0.00	248,966	0.00	248,966	0.00	248,966	0.00
TOTAL	0	0.00	248,966	0.00	248,966	0.00	248,966	0.00
GRAND TOTAL	\$0	0.00	\$248,966	0.00	\$248,966	0.00	\$248,966	0.00

CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87087C</u>				
Division of Customer Services									
Core - Workers' Compensation Second Injury									
1. CORE FINANCIAL SUMMARY									
	FY 2008 Budget Request					FY 2008 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	248,966	248,966	PSD	0	0	248,966	248,966
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>248,966</u>	<u>248,966</u> E	Total	<u>0</u>	<u>0</u>	<u>248,966</u>	<u>248,966</u> E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Workers' Compensation Second Injury (0653)					Other Funds: Workers' Compensation Second Injury (0653)				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
<p>The Department of Revenue (department) will issue refunds for the overpayment of second injury fund taxes paid by insurance companies. Overpayments occur because insurance companies file estimated quarterly payments during the year based on the prior year's activity. In June of each year, when insurance companies file annual returns, estimates and actual liabilities are reconciled and refunds, if necessary, are issued. This appropriation will allow the department to issue refunds for overpayment of second injury fund taxes paid by insurance companies per Section 287.715, RSMo.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

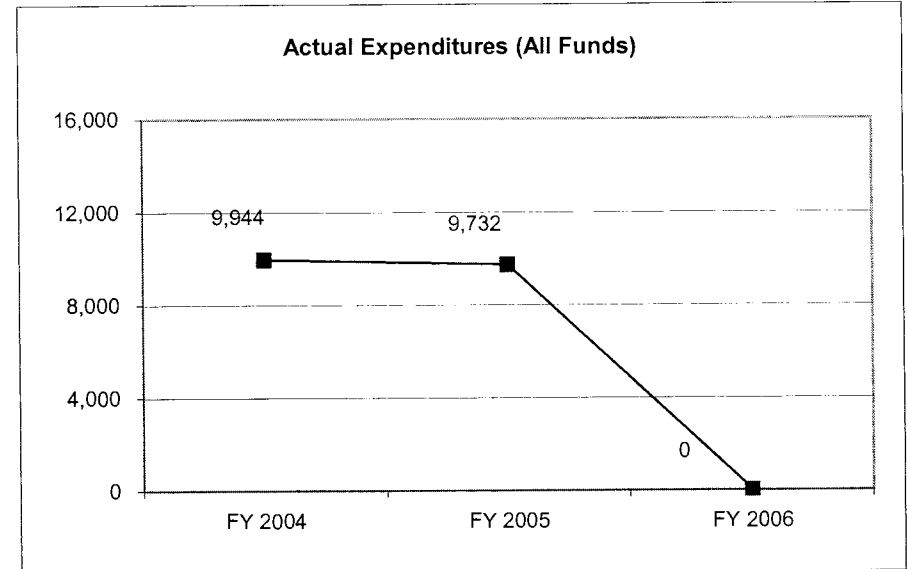
CORE DECISION ITEM

Department of Revenue
 Division of Customer Services
 Core - Workers' Compensation Second Injury

Budget Unit 87087C

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	248,966	248,966	248,966	248,966 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	248,966	248,966	248,966	N/A
Actual Expenditures (All Funds)	9,944	9,732	0	N/A
Unexpended (All Funds)	239,022	239,234	248,966	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	239,022	239,234	248,966	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
REFUNDS FROM 2ND INJURY

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	248,966	248,966	
	Total	0.00	0	0	248,966	248,966	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	248,966	248,966	
	Total	0.00	0	0	248,966	248,966	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	248,966	248,966	
	Total	0.00	0	0	248,966	248,966	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS FROM 2ND INJURY								
CORE								
REFUNDS	0	0.00	248,966	0.00	248,966	0.00	248,966	0.00
TOTAL - PD	0	0.00	248,966	0.00	248,966	0.00	248,966	0.00
GRAND TOTAL	\$0	0.00	\$248,966	0.00	\$248,966	0.00	\$248,966	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$248,966	0.00	\$248,966	0.00	\$248,966	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
CIGARETTE TAX REFUNDS									
CORE									
PROGRAM-SPECIFIC									
HEALTH INITIATIVES	14,331	0.00	25,000	0.00	25,000	0.00	25,000	0.00	
STATE SCHOOL MONEYS	23,651	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
FAIR SHARE FUND	10,512	0.00	11,000	0.00	11,000	0.00	11,000	0.00	
TOTAL - PD	48,494	0.00	86,000	0.00	86,000	0.00	86,000	0.00	
TOTAL	48,494	0.00	86,000	0.00	86,000	0.00	86,000	0.00	
GRAND TOTAL	\$48,494	0.00	\$86,000	0.00	\$86,000	0.00	\$86,000	0.00	

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CORE DECISION ITEM

Department of Revenue Division of Customer Services Core - Cigarette Tax Refunds	Budget Unit <u>87088C</u>																																																																																										
1. CORE FINANCIAL SUMMARY																																																																																											
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">FY 2008 Budget Request</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">86,000</td> <td style="text-align: center;">86,000</td> </tr> <tr> <td>TRF</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">86,000</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">86,000 E</td> </tr> <tr> <td> FTE</td> <td style="text-align: center;"> 0.00</td> <td style="text-align: center;"> 0.00</td> <td style="text-align: center;"> 0.00</td> <td style="text-align: center;"> 0.00</td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 15%;">Est. Fringe</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> </tr> </table> <div style="border: 1px solid black; padding: 2px; margin-top: 2px;"> <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> </div>		FY 2008 Budget Request					GR	Federal	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	0	0	86,000	86,000	TRF	0	0	0	0	Total	0	0	86,000	86,000 E	 FTE	 0.00	 0.00	 0.00	 0.00	Est. Fringe	0	0	0	0	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">FY 2008 Governor's Recommendation</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Fed</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">86,000</td> <td style="text-align: center;">86,000</td> </tr> <tr> <td>TRF</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">86,000</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">86,000 E</td> </tr> <tr> <td> FTE</td> <td style="text-align: center;"> 0.00</td> <td style="text-align: center;"> 0.00</td> <td style="text-align: center;"> 0.00</td> <td style="text-align: center;"> 0.00</td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 15%;">Est. 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	FY 2008 Budget Request																																																																																										
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Total	0	0	86,000	86,000 E																																																																																							
 FTE	 0.00	 0.00	 0.00	 0.00																																																																																							
Est. Fringe	0	0	0	0																																																																																							
Other Funds: Health Initiatives (0275), State School Money (0616), Fair Share Fund (0687)	Other Funds: Health Initiatives (0275), State School Money (0616), Fair Share Fund (0687)																																																																																										
Notes: The Department of Revenue requests the continuation of the "E" on these appropriations.																																																																																											
2. CORE DESCRIPTION																																																																																											
<p>The Department of Revenue (department) will issue refunds for the overpayment or erroneous payment of taxes collected on tobacco products. The department collects a tax of eight and one-half mills per cigarette on the sale of cigarettes. Receipts from the tax are deposited into the State School Money Fund, the Fair Share Fund, and the Health Initiatives Fund. A tax of 10 percent of the manufacturer's invoice price, before discounts and deals, is also levied on the first sale of tobacco products, other than cigarettes. The receipts from this tax are deposited into the Health Initiatives Fund. This appropriation will be used by the department to pay refunds issued to taxpayers for overpayments of tax on cigarette and other tobacco products as mandated in Chapter 149, RSMo.</p>																																																																																											
3. PROGRAM LISTING (list programs included in this core funding)																																																																																											
N/A																																																																																											

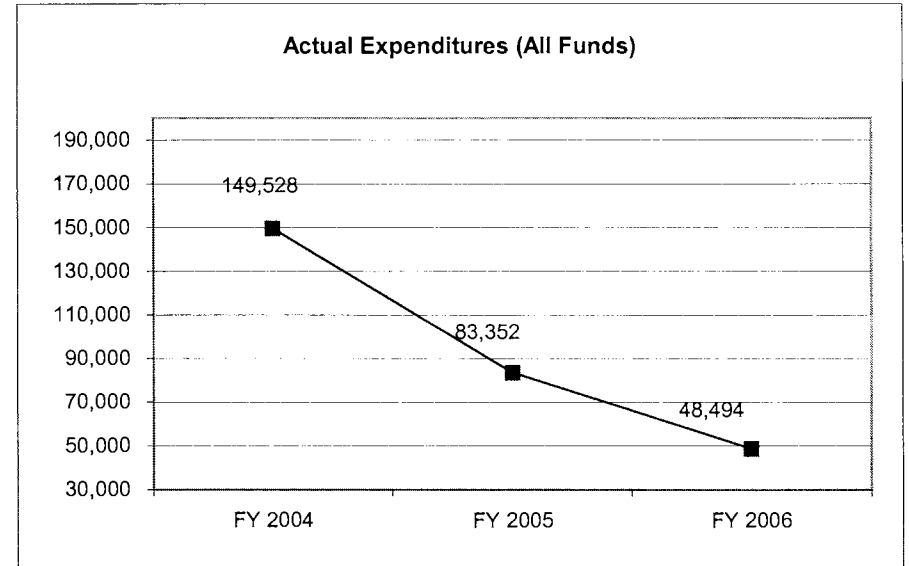
CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87088C</u>
Division of Customer Services	
Core - Cigarette Tax Refunds	

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	363,207	86,000	106,000	0 E
Less Reverted (All Funds)	(2,588)	(750)	(750)	N/A
Budget Authority (All Funds)	360,619	85,250	105,250	N/A
Actual Expenditures (All Funds)	149,528	83,352	48,494	N/A
Unexpended (All Funds)	211,091	1,898	56,756	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	211,091	1,898	56,756	N/A

(1)



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

(1) The Health Initiatives Fund and the Fair Share Fund appropriations were increased by \$10,000 to process refund requests.

CORE RECONCILIATION

DEPARTMENT OF REVENUE

CIGARETTE TAX REFUNDS

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	86,000	86,000	
	Total	0.00	0	0	86,000	86,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	86,000	86,000	
	Total	0.00	0	0	86,000	86,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	86,000	86,000	
	Total	0.00	0	0	86,000	86,000	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIGARETTE TAX REFUNDS								
CORE								
REFUNDS	48,494	0.00	86,000	0.00	86,000	0.00	86,000	0.00
TOTAL - PD	48,494	0.00	86,000	0.00	86,000	0.00	86,000	0.00
GRAND TOTAL	\$48,494	0.00	\$86,000	0.00	\$86,000	0.00	\$86,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$48,494	0.00	\$86,000	0.00	\$86,000	0.00	\$86,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
COUNTY STOCK INSURANCE TAX									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	780,042	0.00	500,000	0.00	500,000	0.00	500,000	0.00	
TOTAL - PD	780,042	0.00	500,000	0.00	500,000	0.00	500,000	0.00	
TOTAL	780,042	0.00	500,000	0.00	500,000	0.00	500,000	0.00	
GRAND TOTAL	\$780,042	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00	

CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87018C</u>				
Division of Customer Services									
Core - County Stock Insurance Tax									
1. CORE FINANCIAL SUMMARY									
	FY 2008 Budget Request					FY 2008 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	500,000	0	0	500,000	PSD	500,000	0	0	500,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>500,000</u>	Total	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>500,000</u>
				E					E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
<p>Section 148.330.4, RSMo, states, "On or before the first day of September of each year the commissioner of administration shall apportion all moneys in the county stock insurance fund to the general revenue fund of the state, to the county treasurer and to the treasurer of the school district in which the principal office of the company paying the same is located. All premium tax credits described in sections 135.500 to 135.529, RSMo, and sections 348.430 and 348.432, RSMo, shall only reduce the amounts apportioned to the general revenue fund of the state and shall not reduce any moneys apportioned to any county treasurer or to the treasurer of the school district in which the principal office of the company paying the same is located..."</p> <p>The Department of Revenue will use this appropriation to allow for the apportionments mandated by statute and to hold both the county and the school district harmless.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

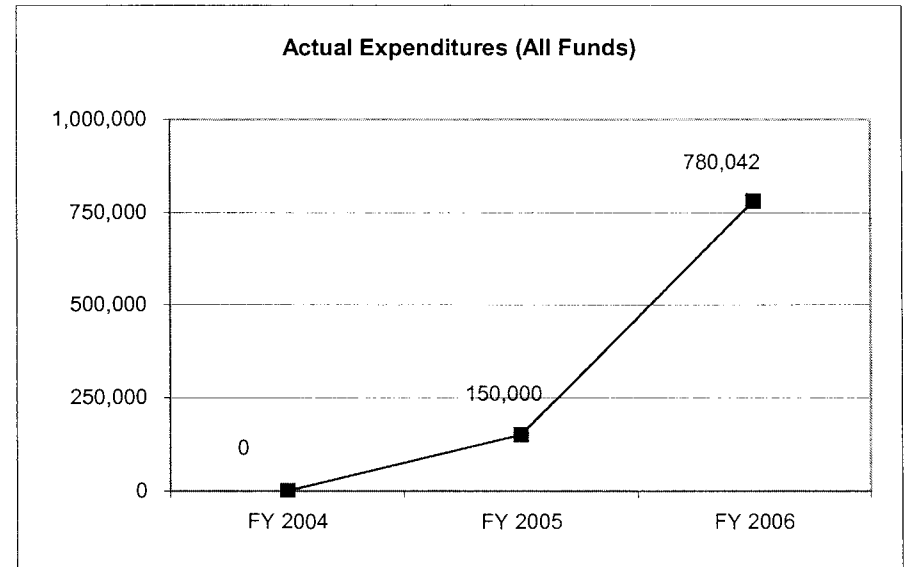
Department of Revenue
 Division of Customer Services
 Core - County Stock Insurance Tax

Budget Unit 87018C

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	0	150,000	800,000	500,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	150,000	800,000	N/A
Actual Expenditures (All Funds)	0	150,000	780,042	N/A
Unexpended (All Funds)	0	0	19,958	N/A
Unexpended, by Fund:				
General Revenue	0	0	19,958	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

(1)



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

(1) Appropriation was increased \$300,000 to process the distribution.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
COUNTY STOCK INSURANCE TAX

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES							
	PD	0.00	500,000	0	0	500,000	
	Total	0.00	500,000	0	0	500,000	
<hr/>							
DEPARTMENT CORE REQUEST							
	PD	0.00	500,000	0	0	500,000	
	Total	0.00	500,000	0	0	500,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	500,000	0	0	500,000	
	Total	0.00	500,000	0	0	500,000	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY STOCK INSURANCE TAX								
CORE								
PROGRAM DISTRIBUTIONS	780,042	0.00	500,000	0.00	500,000	0.00	500,000	0.00
TOTAL - PD	780,042	0.00	500,000	0.00	500,000	0.00	500,000	0.00
GRAND TOTAL	\$780,042	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00
GENERAL REVENUE	\$780,042	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET TAX CREDITS								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	192,267	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL - PD	192,267	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL	192,267	0.00	20,000	0.00	20,000	0.00	20,000	0.00
GRAND TOTAL	\$192,267	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87092C</u>				
Division of Customer Services									
Core - Debt Offset Credits									
1. CORE FINANCIAL SUMMARY									
	FY 2008 Budget Request					FY 2008 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	20,000	0	0	20,000	PSD	20,000	0	0	20,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>20,000</u> E	Total	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>20,000</u> E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
Section 135.815, RSMo, states, "Prior to authorization of any tax credit application, an administering agency shall verify through the department of revenue that the tax credit applicant does not owe any delinquent income, sales, or use taxes, or interest or penalties on such taxes, and through the department of insurance that the applicant does not owe any delinquent insurance taxes. Such delinquency shall not affect the authorization of the application for such tax credits, except that the amount of credits issued shall be reduced by the applicant's tax delinquency. If the department of revenue or the department of insurance concludes that a taxpayer is delinquent after June fifteenth but before July first of any year, and the application of tax credits to such delinquency causes a tax deficiency on behalf of the taxpayer to arise, then the taxpayer shall be granted thirty days to satisfy the deficiency in which interest, penalties, and additions to tax shall be tolled. After applying all available credits towards a tax delinquency, the administering agency shall notify the appropriate department, and that department shall update the amount of outstanding delinquent tax owed by the applicant. If any credits remain after satisfying all insurance, income, sales, and use tax delinquencies, the remaining credits shall be issued to the applicant, subject to the restrictions of other provisions of law."									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

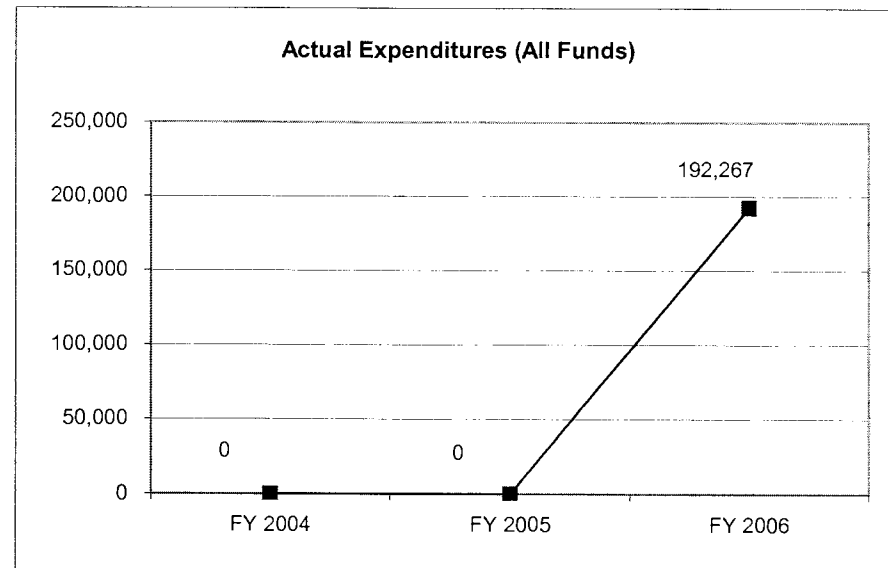
CORE DECISION ITEM

Department of Revenue	Budget Unit	87092C
Division of Customer Services		
Core - Debt Offset Credits		

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	0	1,000	199,500	20,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	1,000	199,500	N/A
Actual Expenditures (All Funds)	0	0	192,267	N/A
Unexpended (All Funds)	0	1,000	7,233	N/A
Unexpended, by Fund:				
General Revenue	0	0	7,233	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

(1)



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

(1) Appropriation was increased \$198,500 to process expenditures.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
DEBT OFFSET TAX CREDITS

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	20,000	0	0	20,000	
	Total	0.00	20,000	0	0	20,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	20,000	0	0	20,000	
	Total	0.00	20,000	0	0	20,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	20,000	0	0	20,000	
	Total	0.00	20,000	0	0	20,000	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET TAX CREDITS								
CORE								
PROGRAM DISTRIBUTIONS	0	0.00	20,000	0.00	0	0.00	0	0.00
REFUNDS	192,267	0.00	0	0.00	20,000	0.00	20,000	0.00
TOTAL - PD	192,267	0.00	20,000	0.00	20,000	0.00	20,000	0.00
GRAND TOTAL	\$192,267	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00
GENERAL REVENUE	\$192,267	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET TRANSFER								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	11,083,469	0.00	10,292,384	0.00	10,292,384	0.00	10,292,384	0.00
TOTAL - TRF	11,083,469	0.00	10,292,384	0.00	10,292,384	0.00	10,292,384	0.00
TOTAL	11,083,469	0.00	10,292,384	0.00	10,292,384	0.00	10,292,384	0.00
Debt Offset Transfer Increase - 1860028								
FUND TRANSFERS								
GENERAL REVENUE	0	0.00	0	0.00	1,000,000	0.00	1,000,000	0.00
TOTAL - TRF	0	0.00	0	0.00	1,000,000	0.00	1,000,000	0.00
TOTAL	0	0.00	0	0.00	1,000,000	0.00	1,000,000	0.00
GRAND TOTAL	\$11,083,469	0.00	\$10,292,384	0.00	\$11,292,384	0.00	\$11,292,384	0.00

CORE DECISION ITEM

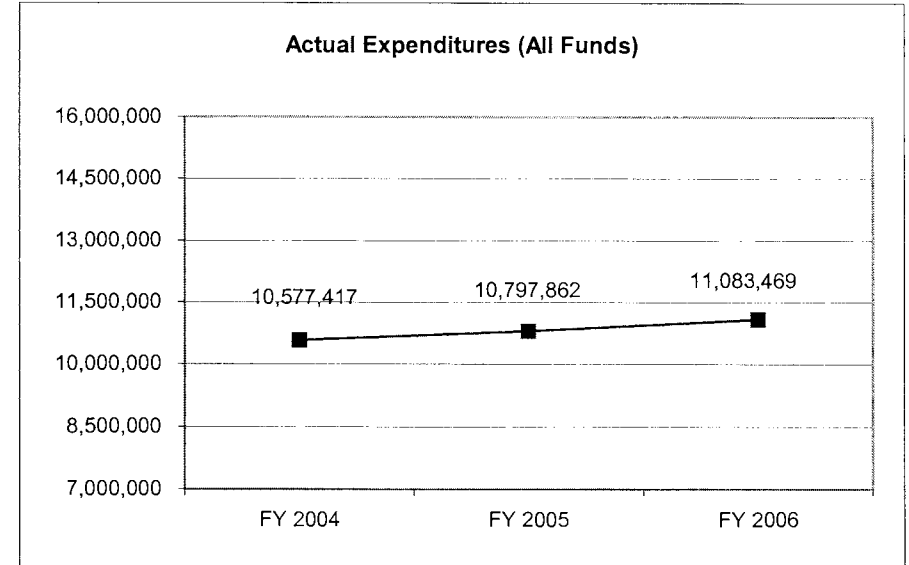
Department of Revenue					Budget Unit <u>87091C</u>				
Division of Customer Services									
Core - Debt Offset Transfer									
1. CORE FINANCIAL SUMMARY									
	FY 2008 Budget Request					FY 2008 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	10,292,384	0	0	10,292,384	TRF	10,292,384	0	0	10,292,384
Total	10,292,384	0	0	10,292,384 E	Total	10,292,384	0	0	10,292,384 E
 FTE	 0.00	 0.00	 0.00	 0.00	 FTE	 0.00	 0.00	 0.00	 0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
2. CORE DESCRIPTION									
<p>This appropriation is used to transfer funds to other state agencies that the Department of Revenue offset from tax refunds to satisfy other debts owed to the state. Funding of this appropriation will allow the state of Missouri to continue transferring money to the appropriate agencies.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit	87091C
Division of Customer Services		
Core - Debt Offset Transfer		

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	10,577,417	10,797,862	11,512,884	10,292,384 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	10,577,417	10,797,862	11,512,884	N/A
Actual Expenditures (All Funds)	10,577,417	10,797,862	11,083,469	N/A
Unexpended (All Funds)	0	0	429,415	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	429,415	N/A
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Appropriation was increased by \$64,533 to process requests
- (2) Appropriation was increased by \$284,978 to process requests.
- (3) Appropriation was increased by \$1,000,000 to process requests.

CORE RECONCILIATION

DEPARTMENT OF REVENUE**DEBT OFFSET TRANSFER**

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	10,292,384	0	0	10,292,384	
	Total	0.00	10,292,384	0	0	10,292,384	
DEPARTMENT CORE REQUEST							
	TRF	0.00	10,292,384	0	0	10,292,384	
	Total	0.00	10,292,384	0	0	10,292,384	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	10,292,384	0	0	10,292,384	
	Total	0.00	10,292,384	0	0	10,292,384	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET TRANSFER								
CORE								
FUND TRANSFERS	11,083,469	0.00	10,292,384	0.00	10,292,384	0.00	10,292,384	0.00
TOTAL - TRF	11,083,469	0.00	10,292,384	0.00	10,292,384	0.00	10,292,384	0.00
GRAND TOTAL	\$11,083,469	0.00	\$10,292,384	0.00	\$10,292,384	0.00	\$10,292,384	0.00
GENERAL REVENUE	\$11,083,469	0.00	\$10,292,384	0.00	\$10,292,384	0.00	\$10,292,384	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue	Budget Unit	87091C
Division of Customer Services		
DI Name Debt Offset Transfer Increase	DI#	1860028

1. AMOUNT OF REQUEST

FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	1,000,000	0	0	1,000,000	TRF	1,000,000	0	0	1,000,000
Total	1,000,000	0	0	1,000,000	Total	1,000,000	0	0	1,000,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Notes: The Department of Revenue requests an "E" on this appropriation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue (department) transfers funds intercepted from tax refunds to other state agencies to satisfy other debts owed to the state. Funding of this appropriation allows the department to continue transferring monies to the appropriate agencies. The department requests an increase to the current appropriation to reflect more closely the amount of transfers each fiscal year. The department also requests the establishment of an "E" on the appropriation.

NEW DECISION ITEM

RANK: 5 OF 5

Department of Revenue	Budget Unit <u>87091C</u>
Division of Customer Services	
DI Name Debt Offset Transfer Increase	DI# 1860028

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

N/A

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers (820)	1,000,000						1,000,000		
Total TRF	1,000,000		0		0		1,000,000		0
Grand Total	1,000,000	0.0	0	0.0	0	0.0	1,000,000	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue				Budget Unit <u>87091C</u>					
Division of Customer Services									
DI Name Debt Offset Transfer Increase				DI# 1860028					
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers	1,000,000						1,000,000		
Total TRF	1,000,000		0		0		1,000,000		0
Grand Total	1,000,000	0.0	0	0.0	0	0.0	1,000,000	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue	Budget Unit <u>87091C</u>
Division of Customer Services	
DI Name Debt Offset Transfer Increase	DI# 1860028

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET TRANSFER								
Debt Offset Transfer Increase - 1860028								
FUND TRANSFERS	0	0.00	0	0.00	1,000,000	0.00	1,000,000	0.00
TOTAL - TRF	0	0.00	0	0.00	1,000,000	0.00	1,000,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$1,000,000	0.00	\$1,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$1,000,000	0.00	\$1,000,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIRCUIT COURTS ESCROW TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	0	0.00	505,500	0.00	505,500	0.00	505,500	0.00
TOTAL - TRF	0	0.00	505,500	0.00	505,500	0.00	505,500	0.00
TOTAL	0	0.00	505,500	0.00	505,500	0.00	505,500	0.00
GRAND TOTAL	\$0	0.00	\$505,500	0.00	\$505,500	0.00	\$505,500	0.00

CORE DECISION ITEM

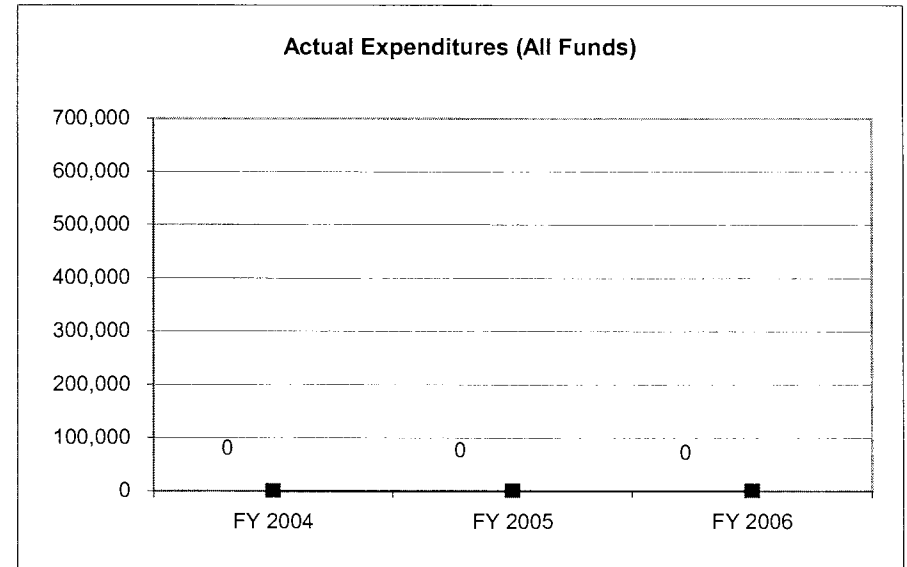
Department of Revenue					Budget Unit <u>87101C</u>				
Division of Customer Services									
Core - Circuit Court Escrow Transfer									
1. CORE FINANCIAL SUMMARY									
	FY 2008 Budget Request					FY 2008 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	505,500	0	0	505,500	TRF	505,500	0	0	505,500
Total	505,500	0	0	505,500	Total	505,500	0	0	505,500
				E					E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
2. CORE DESCRIPTION									
This appropriation is used to transfer funds to the Circuit Court Escrow Funds that were offset from tax refunds to satisfy debts owed to the courts across the state. Funding of this appropriation will allow the state of Missouri to continue transferring money to the Circuit Court Escrow Fund.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87101C</u>
Division of Customer Services	
Core - Circuit Court Escrow Transfer	

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	0	0	0	505,500
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	0	0	N/A
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
CIRCUIT COURTS ESCROW TRF

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES							
	TRF	0.00	505,500	0	0	505,500	
	Total	0.00	505,500	0	0	505,500	
<hr/>							
DEPARTMENT CORE REQUEST							
	TRF	0.00	505,500	0	0	505,500	
	Total	0.00	505,500	0	0	505,500	
<hr/>							
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	505,500	0	0	505,500	
	Total	0.00	505,500	0	0	505,500	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIRCUIT COURTS ESCROW TRF								
CORE								
FUND TRANSFERS	0	0.00	505,500	0.00	505,500	0.00	505,500	0.00
TOTAL - TRF	0	0.00	505,500	0.00	505,500	0.00	505,500	0.00
GRAND TOTAL	\$0	0.00	\$505,500	0.00	\$505,500	0.00	\$505,500	0.00
GENERAL REVENUE	\$0	0.00	\$505,500	0.00	\$505,500	0.00	\$505,500	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
DEBT OFFSET									
CORE									
PROGRAM-SPECIFIC									
DEBT OFFSET ESCROW	206,190	0.00	250,000	0.00	250,000	0.00	250,000	0.00	
TOTAL - PD	206,190	0.00	250,000	0.00	250,000	0.00	250,000	0.00	
TOTAL	206,190	0.00	250,000	0.00	250,000	0.00	250,000	0.00	
GRAND TOTAL	\$206,190	0.00	\$250,000	0.00	\$250,000	0.00	\$250,000	0.00	

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87098C</u>				
Division of Customer Services									
Core - Transfer of Debt Offset Escrow									
1. CORE FINANCIAL SUMMARY									
	FY 2008 Budget Request					FY 2008 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	250,000	250,000	PSD	0	0	250,000	250,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>250,000</u>	<u>250,000</u> E	Total	<u>0</u>	<u>0</u>	<u>250,000</u>	<u>250,000</u> E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:	Debt Offset Transfer Fund (0753)				Other Funds:	Debt Offset Transfer Fund (0753)			
Notes:	The Department of Revenue requests the continuation of the "E" of this appropriation.								
2. CORE DESCRIPTION									
<p>The Department of Revenue (department) places intercepted Missouri income tax refunds in escrow on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than \$25. Sections 143.782 through 143.788, RSMo, allow the department to offset a tax refund for any debt in excess of \$25, if requested by any state or federal agency. This appropriation allows the department to apply intercepted refunds towards delinquent motor vehicle sales and use taxes and fees and driver license fees.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

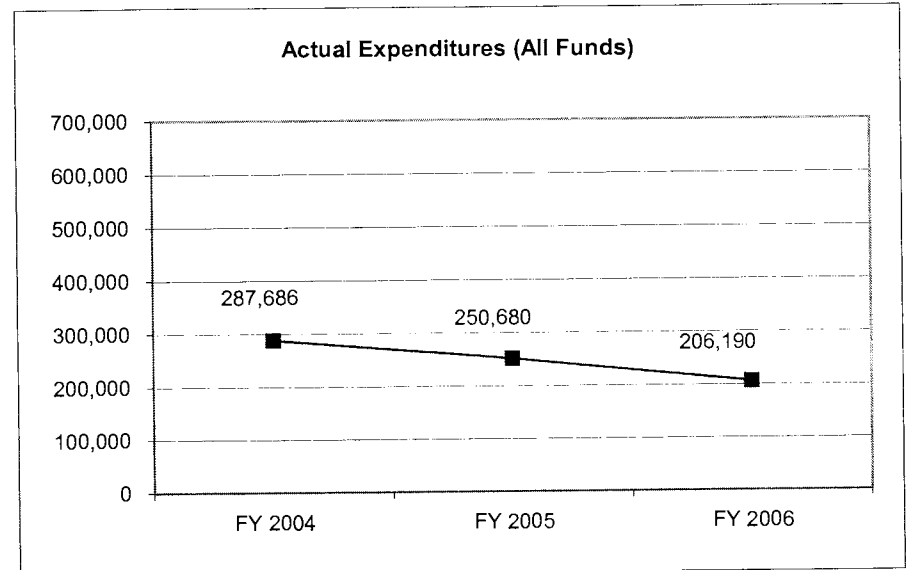
CORE DECISION ITEM

Department of Revenue
Division of Customer Services
Core - Transfer of Debt Offset Escrow

Budget Unit 87098C

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.	
Appropriation (All Funds)	287,686	250,680	250,000	250,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	287,686	250,680	250,000	N/A	
Actual Expenditures (All Funds)	287,686	250,680	206,190	N/A	
Unexpended (All Funds)	0	0	43,810	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	0	0	43,810	N/A	
	(1)	(2)			



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Appropriation was increased \$37,686 to process transfers.
 (2) Appropriation was increased \$680 to process transfers

CORE RECONCILIATION

DEPARTMENT OF REVENUE

DEBT OFFSET

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	250,000	250,000	
	Total	0.00	0	0	250,000	250,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	250,000	250,000	
	Total	0.00	0	0	250,000	250,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	250,000	250,000	
	Total	0.00	0	0	250,000	250,000	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET								
CORE								
REFUNDS	206,190	0.00	250,000	0.00	250,000	0.00	250,000	0.00
TOTAL - PD	206,190	0.00	250,000	0.00	250,000	0.00	250,000	0.00
GRAND TOTAL	\$206,190	0.00	\$250,000	0.00	\$250,000	0.00	\$250,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$206,190	0.00	\$250,000	0.00	\$250,000	0.00	\$250,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
REFUNDS SET OFF AGAINST DEBTS									
CORE									
PROGRAM-SPECIFIC									
CIRCUIT COURTS ESCROW FUND	0	0.00	1	0.00	0	0.00	0	0.00	
TOTAL - PD	0	0.00	1	0.00	0	0.00	0	0.00	
TOTAL	0	0.00	1	0.00	0	0.00	0	0.00	
GRAND TOTAL	\$0	0.00	\$1	0.00	\$0	0.00	\$0	0.00	

CORE DECISION ITEM

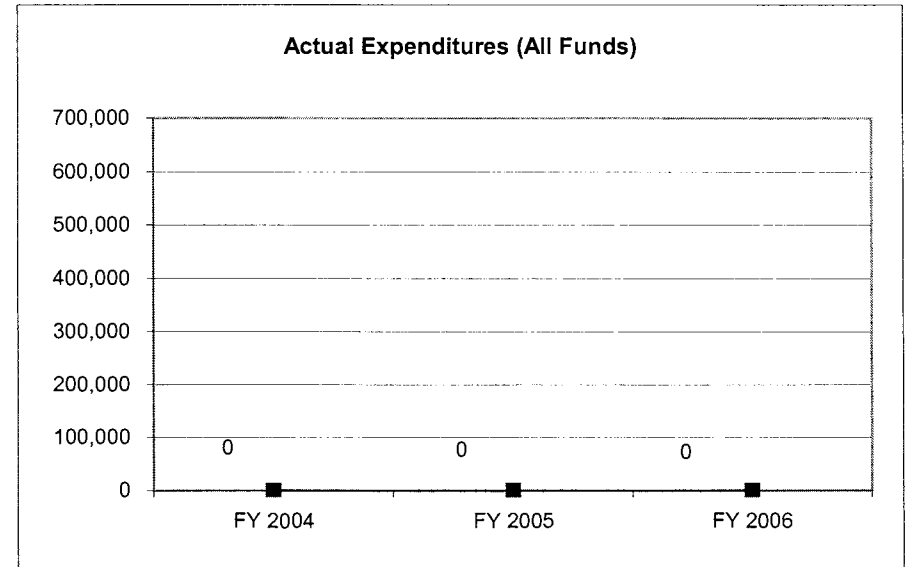
Department of Revenue					Budget Unit <u>87102C</u>				
Division of Customer Services									
Core - Refunds Set Off Against Debts									
1. CORE FINANCIAL SUMMARY									
FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	0	0	Total	0	0	0	0
FTE					FTE				
	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
<i>Est. Fringe</i>	0	0	0	0	<i>Est. Fringe</i>	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
2. CORE DESCRIPTION									
<p>This appropriation was established in Fiscal Year 2007 as a mechanism to refund intercepted tax refunds due to the Circuit Court Escrow Funds. The appropriation allows the Department of Revenue (department) to distribute the intercepted funds to courts across the state. The State Courts Administrator's Office is responsible for distributing the intercepted monies. Therefore, the department does not need this appropriation authority.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87102C</u>
Division of Customer Services	
Core - Refunds Set Off Against Debts	

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	0	0	0	1
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	0	0	N/A
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE REFUNDS SET OFF AGAINST DEBTS

5. CORE RECONCILIATION

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
	PD		0.00	0	0	1	1	
	Total		0.00	0	0	1	1	
DEPARTMENT CORE ADJUSTMENTS								
Core Reduction	[#1888]	PD	0.00	0	0	(1)	(1)	Refunds distributed to courts by OSCA.
NET DEPARTMENT CHANGES			0.00	0	0	(1)	(1)	
DEPARTMENT CORE REQUEST								
	PD		0.00	0	0	0	0	
	Total		0.00	0	0	0	0	
GOVERNOR'S RECOMMENDED CORE								
	PD		0.00	0	0	0	0	
	Total		0.00	0	0	0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS SET OFF AGAINST DEBTS								
CORE								
REFUNDS	0	0.00	1	0.00	0	0.00	0	0.00
TOTAL - PD	0	0.00	1	0.00	0	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$1	0.00	\$0	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$1	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SCHOOL DIST TRUST FND TRANSFE								
CORE								
FUND TRANSFERS								
SCHOOL DISTRICT TRUST FUND	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

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CORE DECISION ITEM

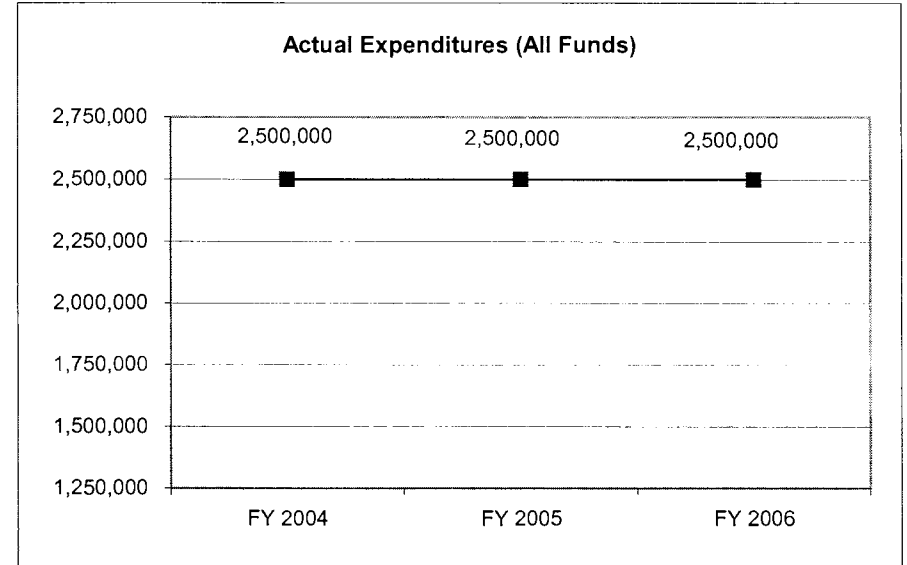
Department of Revenue					Budget Unit <u>87093C</u>				
Division of Customer Services									
Core - School District Trust Fund									
1. CORE FINANCIAL SUMMARY									
	FY 2008 Budget Request					FY 2008 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	2,500,000	2,500,000	TRF	0	0	2,500,000	2,500,000
Total	0	0	2,500,000	2,500,000	Total	0	0	2,500,000	2,500,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: School District Trust Fund (0688)					Other Funds: School District Trust Fund (0688)				
2. CORE DESCRIPTION									
<p>The Department of Revenue (department) requests that \$2,500,000 be transferred from the School District Trust Fund to the credit of the General Revenue Fund. The department designates one cent on the dollar of the sales/use tax collected, according to Proposition C, as local tax revenue to be deposited into the School District Trust Fund. The money in the fund is distributed to the public school districts of the state as provided in Sections 163.031 and 163.087, RSMo. Section 144.701, RSMo, provides a state collection fee not to exceed \$2.5 million or 1 percent of the amount deposited in the School District Trust Fund, whichever is less.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87093C</u>
Division of Customer Services	
Core - School District Trust Fund	

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	2,500,000	2,500,000	2,500,000	2,500,000
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	2,500,000	2,500,000	2,500,000	N/A
Actual Expenditures (All Funds)	2,500,000	2,500,000	2,500,000	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
SCHOOL DIST TRUST FND TRANSFE

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	2,500,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	2,500,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	2,500,000	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SCHOOL DIST TRUST FND TRANSFE								
CORE								
FUND TRANSFERS	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PARK SALES TAX FUND								
CORE								
FUND TRANSFERS								
PARKS SALES TAX	254,819	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL - TRF	254,819	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL	254,819	0.00	240,000	0.00	240,000	0.00	240,000	0.00
GRAND TOTAL	\$254,819	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00

CORE DECISION ITEM

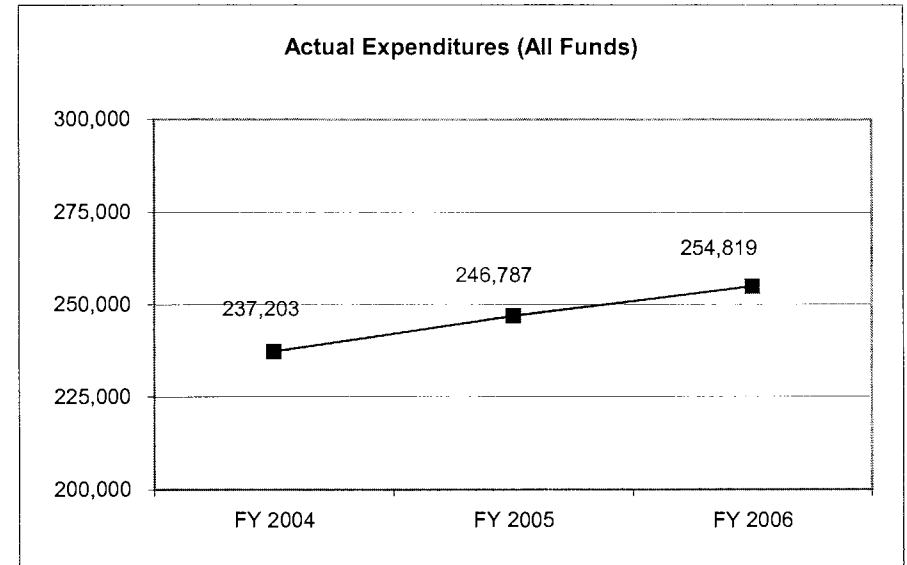
Department of Revenue					Budget Unit <u>87094C</u>														
Division of Customer Services																			
Core - Park Sales Tax Fund																			
1. CORE FINANCIAL SUMMARY																			
FY 2008 Budget Request					FY 2008 Governor's Recommendation														
	GR	Federal	Other	Total		GR	Fed	Other	Total										
PS	0	0	0	0	PS	0	0	0	0										
EE	0	0	0	0	EE	0	0	0	0										
PSD	0	0	0	0	PSD	0	0	0	0										
TRF	0	0	240,000	240,000	TRF	0	0	240,000	240,000										
Total	0	0	240,000	240,000 E	Total	0	0	240,000	240,000 E										
FTE					FTE														
	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00										
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Est. Fringe</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> </tr> </table>					Est. Fringe	0	0	0	0	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Est. Fringe</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> </tr> </table>					Est. Fringe	0	0	0	0
Est. Fringe	0	0	0	0															
Est. Fringe	0	0	0	0															
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>														
Other Funds: Park Sales Tax Fund (0613) Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.					Other Funds: Park Sales Tax Fund (0613)														
2. CORE DESCRIPTION																			
The Department of Revenue (department) requests that \$240,000 be transferred from the Park Sales Tax Fund to the credit of the General Revenue Fund. The department collects, for the Department of Natural Resources, a one-tenth of one percent additional sales tax on the taxable sales at retail in this state. Article IV, Section 47(a), of the Missouri Constitution authorizes this collection. This appropriation will be used to process these transfers.																			
3. PROGRAM LISTING (list programs included in this core funding)																			
N/A																			

CORE DECISION ITEM

Department of Revenue	Budget Unit	87094C
Division of Customer Services		
Core - Park Sales Tax Fund		

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	237,203	246,787	254,820	240,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	237,203	246,787	254,820	N/A
Actual Expenditures (All Funds)	237,203	246,787	254,819	N/A
Unexpended (All Funds)	0	0	1	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Appropriation was increased \$37,203 to process transfers.
- (2) Appropriation was increased \$46,787 to process transfers.
- (3) Appropriation was increased \$14,820 to process transfers.

CORE RECONCILIATION

DEPARTMENT OF REVENUE**PARK SALES TAX FUND**

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	TRF	0.00	0	0	240,000	240,000	
	Total	0.00	0	0	240,000	240,000	
<hr/>							
DEPARTMENT CORE REQUEST	TRF	0.00	0	0	240,000	240,000	
	Total	0.00	0	0	240,000	240,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	TRF	0.00	0	0	240,000	240,000	
	Total	0.00	0	0	240,000	240,000	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PARK SALES TAX FUND								
CORE								
FUND TRANSFERS	254,819	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL - TRF	254,819	0.00	240,000	0.00	240,000	0.00	240,000	0.00
GRAND TOTAL	\$254,819	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$254,819	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
ST SUPPL DOWNTOWN DVLP TRF									
ST SUPPL DOWNTOWN DVLP TRF - 1860041									
FUND TRANSFERS									
GENERAL REVENUE	0	0.00	0	0.00	2,741,000	0.00	2,741,000	0.00	
TOTAL - TRF	0	0.00	0	0.00	2,741,000	0.00	2,741,000	0.00	
TOTAL	0	0.00	0	0.00	2,741,000	0.00	2,741,000	0.00	
GRAND TOTAL	\$0	0.00	\$0	0.00	\$2,741,000	0.00	\$2,741,000	0.00	

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NEW DECISION ITEM

RANK: 5 OF 5

Department of Revenue	Budget Unit <u>87095C</u>
Customer Services Division	
DI Name - State Supplemental Downtown Development T:DI# 1860041	

1. AMOUNT OF REQUEST

	FY 2008 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	2,741,000	0	0	2,741,000
Total	<u>2,741,000</u>	<u>0</u>	<u>0</u>	<u>2,741,000</u>
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
-------------	---	---	---	---

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2008 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	2,741,000	0	0	2,741,000
Total	<u>2,741,000</u>	<u>0</u>	<u>0</u>	<u>2,741,000</u>
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
-------------	---	---	---	---

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: <u>Other Mandatory</u>	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 99.963 established within the state treasury the State Supplemental Downtown Development Fund administered by the Department of Economic Development. The fund consists of the following: the first one hundred fifty million of other net new revenues generated by the development projects, money received from costs charged pursuant to subsection 7 of section 99.960, and gifts, contributions, grants, or bequests received from federal, private, or other sources.

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue	Budget Unit <u>87095C</u>
Customer Services Division	
DI Name - State Supplemental Downtown Development T; DI# 1860041	

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The Department of Economic Development is requesting to move the transfer authority to the Department of Revenue. The current transfer amount determined by DED is \$2,741,000.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
190 - Supplies							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers	2,741,000						2,741,000		
Total TRF	2,741,000		0		0		2,741,000		0
Grand Total	2,741,000	0.0	0	0.0	0	0.0	2,741,000	0.0	0

NEW DECISION ITEM

RANK: 5 OF 5

Department of Revenue					Budget Unit <u>87095C</u>				
Customer Services Division									
DI Name - State Supplemental Downtown Development T					DI# 1860041				
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers	2,741,000						2,741,000		
Total TRF	2,741,000		0		0		2,741,000		0
Grand Total	2,741,000	0.0	0	0.0	0	0.0	2,741,000	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue
Customer Services Division
DI Name - State Supplemental Downtown Development T: DI# 1860041

Budget Unit 87095C

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ST SUPPL DOWNTOWN DVLP TRF								
ST SUPPL DOWNTOWN DVLP TRF - 1860041								
FUND TRANSFERS	0	0.00	0	0.00	2,741,000	0.00	2,741,000	0.00
TOTAL - TRF	0	0.00	0	0.00	2,741,000	0.00	2,741,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$2,741,000	0.00	\$2,741,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$2,741,000	0.00	\$2,741,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
SOIL & WATER SALES TAX FUND									
CORE									
FUND TRANSFERS									
SOIL AND WATER SALES TAX	254,819	0.00	240,000	0.00	240,000	0.00	240,000	0.00	
TOTAL - TRF	254,819	0.00	240,000	0.00	240,000	0.00	240,000	0.00	
TOTAL	254,819	0.00	240,000	0.00	240,000	0.00	240,000	0.00	
GRAND TOTAL	\$254,819	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00	

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CORE DECISION ITEM

Department of Revenue Division of Customer Services Core - Soil and Water Sales Tax	Budget Unit <u>87096C</u>																																																																																										
1. CORE FINANCIAL SUMMARY																																																																																											
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">FY 2008 Budget Request</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>TRF</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">240,000</td> <td style="text-align: center;">240,000</td> </tr> <tr> <td>Total</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">240,000</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">240,000 E</td> </tr> <tr> <td> FTE</td> <td style="text-align: center;"> 0.00</td> <td style="text-align: center;"> 0.00</td> <td style="text-align: center;"> 0.00</td> <td style="text-align: center;"> 0.00</td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 15%;">Est. 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Fringe	0	0	0	0	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">FY 2008 Governor's Recommendation</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Fed</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>TRF</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">240,000</td> <td style="text-align: center;">240,000</td> </tr> <tr> <td>Total</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">240,000</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">240,000 E</td> </tr> <tr> <td> FTE</td> <td style="text-align: center;"> 0.00</td> <td style="text-align: center;"> 0.00</td> <td style="text-align: center;"> 0.00</td> <td style="text-align: center;"> 0.00</td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 15%;">Est. 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Est. Fringe	0	0	0	0																																																																																							
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> Other Funds: Soil and Water Sales Tax (0614) Notes: The Department of Revenue requests the continuation of the "E" on this appropriation. </div> <div style="width: 48%;"> Other Funds: Soil and Water Sales Tax (0614) </div> </div>																																																																																											
2. CORE DESCRIPTION																																																																																											
<p>The Department of Revenue (department) requests that \$240,000 be transferred from the Soil and Water Sales Tax Fund to the credit of the General Revenue Fund. The department collects, for the Department of Natural Resources, a one-tenth of one percent additional sales tax on the taxable sales at retail in this state. Article IV, Section 47(a), of the Missouri Constitution authorizes this collection.</p>																																																																																											
3. PROGRAM LISTING (list programs included in this core funding)																																																																																											
N/A																																																																																											

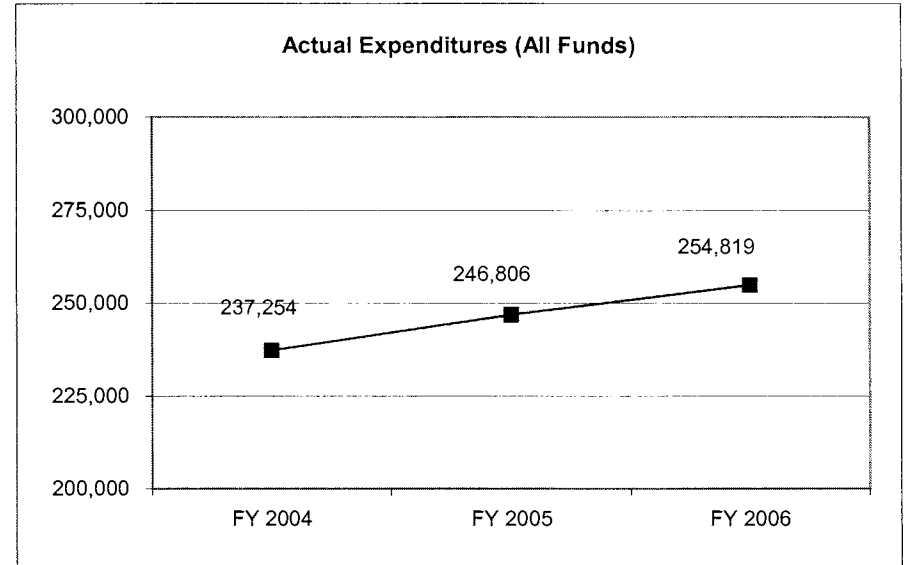
CORE DECISION ITEM

Department of Revenue
Division of Customer Services
Core - Soil and Water Sales Tax

Budget Unit 87096C

4. FINANCIAL HISTORY

	<u>FY 2004</u> <u>Actual</u>	<u>FY 2005</u> <u>Actual</u>	<u>FY 2006</u> <u>Actual</u>	<u>FY 2007</u> <u>Current Yr.</u>	
Appropriation (All Funds)	237,254	246,806	254,820	240,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	237,254	246,806	254,820	N/A	
Actual Expenditures (All Funds)	237,254	246,806	254,819	N/A	
Unexpended (All Funds)	0	0	1	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	0	0	1	N/A	
	(1)	(2)	(3)		



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Appropriation increased by \$37,254 to process transfers.
- (2) Appropriation increased by \$46,806 to process transfers.
- (3) Appropriation increased by \$14,820 to process transfers.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
 SOIL & WATER SALES TAX FUND

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	240,000	240,000	
	Total	0.00	0	0	240,000	240,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	240,000	240,000	
	Total	0.00	0	0	240,000	240,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	240,000	240,000	
	Total	0.00	0	0	240,000	240,000	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SOIL & WATER SALES TAX FUND								
CORE								
FUND TRANSFERS	254,819	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL - TRF	254,819	0.00	240,000	0.00	240,000	0.00	240,000	0.00
GRAND TOTAL	\$254,819	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$254,819	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
INCOME TAX CHECK OFF TRANSFER									
CORE									
FUND TRANSFERS									
GENERAL REVENUE	310,417	0.00	396,000	0.00	396,000	0.00	396,000	0.00	
TOTAL - TRF	310,417	0.00	396,000	0.00	396,000	0.00	396,000	0.00	
TOTAL	310,417	0.00	396,000	0.00	396,000	0.00	396,000	0.00	
GRAND TOTAL	\$310,417	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00	

CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87100C</u>				
Division of Customer Services									
Core - Income Tax Check Off Transfer									
1. CORE FINANCIAL SUMMARY									
FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	396,000	0	0	396,000	TRF	396,000	0	0	396,000
Total	396,000	0	0	396,000 E	Total	396,000	0	0	396,000 E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds: See Core Description below.					Other Funds:				
Notes: The Department of Revenues requests the continuation of the "E" on these appropriations.									
2. CORE DESCRIPTION									
The Department of Revenue (department) requests funding be transferred from General Revenue Fund 0101 to:									
Division of Aging Elderly Home-Delivered Meals Trust Fund (0296)					Veterans' Trust Fund (0579)				
Children's Trust Fund (0694)					National Guard Trust Fund (0900)				
Workers' Memorial Fund (0895)					American Cancer Society Heartland Division Inc. (0700)				
ALS Lou Gehrig's Disease (0703)					American Lung Association of Missouri (0704)				
Muscular Dystrophy Association (0707)					Arthritis Foundation (0708)				
National Multiple Sclerosis Society (0709)					American Diabetes Association Gateway Area (0713)				
American Heart Association (0714)					March of Dimes (0716)				
Missouri Public Services Health Fund (0298)									

CORE DECISION ITEM

Department of Revenue

Division of Customer Services

Core - Income Tax Check Off Transfer

Budget Unit

87100C

Sections 660.078, 42.140, 210.174, 8.900, 41.215,143.605 and 143.1025, RSMo, allow any individual or corporation entitled to a tax refund in an amount sufficient to make a designation pursuant to this section to designate that \$2 or any amount in excess of \$2 on a single return and \$4 or any amount in excess of \$4 on a combined return, of the refund due be credited to the trust funds indicated above. The department collects the contributions on the various income and corporate tax returns and then transfers the collected amount to the appropriate fund.

3. PROGRAM LISTING (list programs included in this core funding)

N/A

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	367,408	356,230	418,224	396,000
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	367,408	356,230	418,224	N/A
Actual Expenditures (All Funds)	367,408	356,230	310,417	N/A
Unexpended (All Funds)	0	0	107,807	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	107,807	N/A
	(1)	(2)	(3)	

Actual Expenditures (All Funds)

Fiscal Year	Actual Expenditures
FY 2004	367,408
FY 2005	356,230
FY 2006	310,417

Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

(1) Appropriation increased \$31,184 to accommodate transfers.

(2) Appropriation increased \$13,006 to accommodate transfers.

(3) Appropriation increased \$75,000 to accommodate transfers

CORE RECONCILIATION

DEPARTMENT OF REVENUE

INCOME TAX CHECK OFF TRANSFER

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	TRF	0.00	396,000	0	0	396,000	
	Total	0.00	396,000	0	0	396,000	
<hr/>							
DEPARTMENT CORE REQUEST	TRF	0.00	396,000	0	0	396,000	
	Total	0.00	396,000	0	0	396,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	TRF	0.00	396,000	0	0	396,000	
	Total	0.00	396,000	0	0	396,000	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF TRANSFER								
CORE								
FUND TRANSFERS	310,417	0.00	396,000	0.00	396,000	0.00	396,000	0.00
TOTAL - TRF	310,417	0.00	396,000	0.00	396,000	0.00	396,000	0.00
GRAND TOTAL	\$310,417	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00
GENERAL REVENUE	\$310,417	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
CHECK OFF ERRONEOUSLY DEP TRF									
CORE									
FUND TRANSFERS									
ELDERLY HOME-DELIVER MEALS TRU	232	0.00	2,831	0.00	2,831	0.00	2,831	0.00	0.00
MO PUBLIC HEALTH SERVICES	0	0.00	0	0.00	202	0.00	202	0.00	0.00
VETERANS TRUST FUND	61	0.00	1,985	0.00	1,985	0.00	1,985	0.00	0.00
CHILDREN'S TRUST	3,937	0.00	5,202	0.00	5,000	0.00	5,000	0.00	0.00
AMER CANCER SOC, HEARTLAND DIV	0	0.00	250	0.00	250	0.00	250	0.00	0.00
ALS LOU GEHRIG'S DISEASE	0	0.00	250	0.00	250	0.00	250	0.00	0.00
AMERICAN LUNG ASSOC OF MO	0	0.00	250	0.00	250	0.00	250	0.00	0.00
MUSCULAR DYSTROPHY ASSOCIATION	0	0.00	250	0.00	250	0.00	250	0.00	0.00
ARTHRITIS FOUNDATION	0	0.00	250	0.00	250	0.00	250	0.00	0.00
NATIONAL MULTIPLE SCLEROSIS SO	0	0.00	250	0.00	250	0.00	250	0.00	0.00
AMER DIABETES ASSN GATEWAY ARE	0	0.00	250	0.00	250	0.00	250	0.00	0.00
AMERICAN HEART ASSOCIATION	0	0.00	250	0.00	250	0.00	250	0.00	0.00
MARCH OF DIMES	0	0.00	250	0.00	250	0.00	250	0.00	0.00
MISSOURI MILITARY FAMILY RELIE	0	0.00	250	0.00	250	0.00	250	0.00	0.00
WORKERS MEMORIAL	0	0.00	250	0.00	250	0.00	250	0.00	0.00
CHILDHOOD LEAD TESTING	0	0.00	250	0.00	250	0.00	250	0.00	0.00
NATIONAL GUARD TRUST	177	0.00	651	0.00	651	0.00	651	0.00	0.00
TOTAL - TRF	4,407	0.00	13,669	0.00	13,669	0.00	13,669	0.00	0.00
TOTAL	4,407	0.00	13,669	0.00	13,669	0.00	13,669	0.00	0.00
GRAND TOTAL	\$4,407	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	0.00

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87105C</u>				
Division of Customer Services									
Core - Transfer from Trust Fund to GR									
1. CORE FINANCIAL SUMMARY									
FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF		0	13,669	13,669	TRF	0	0	13,669	13,669
Total	0	0	13,669	13,669 E	Total	0	0	13,669	13,669 E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:	See Core Description below.				Other Funds:	See Core Description below.			
Notes:	The Department of Revenue requests the continuation of the "E" on this appropriation.								
2. CORE DESCRIPTION									
The Department of Revenue (department) requests funding be transferred from the following funds to General Revenue Fund 0101:									
Division of Aging Elderly Home-Delivered Meals Trust Fund (0296)					Veterans' Trust Fund (0579)				
Children's Trust Fund (0694)					National Guard Trust Fund (0900)				
Workers' Memorial Fund (0895)					American Cancer Society Heartland Division Inc. (0700)				
ALS Lou Gehrig's Disease (0703)					American Lung Association of Missouri (0704)				
Muscular Dystrophy Association (0707)					Arthritis Foundation (0708)				
National Multiple Sclerosis Society (0709)					American Diabetes Association Gateway Area (0713)				
American Heart Association (0714)					March of Dimes (0716)				
Missouri Public Services Health Fund (0298)									
The state of Missouri requests a mechanism to allow a reverse of a transfer from the above funds to the General Revenue Fund.									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87105C</u>
Division of Customer Services	
Core - Transfer from Trust Fund to GR	

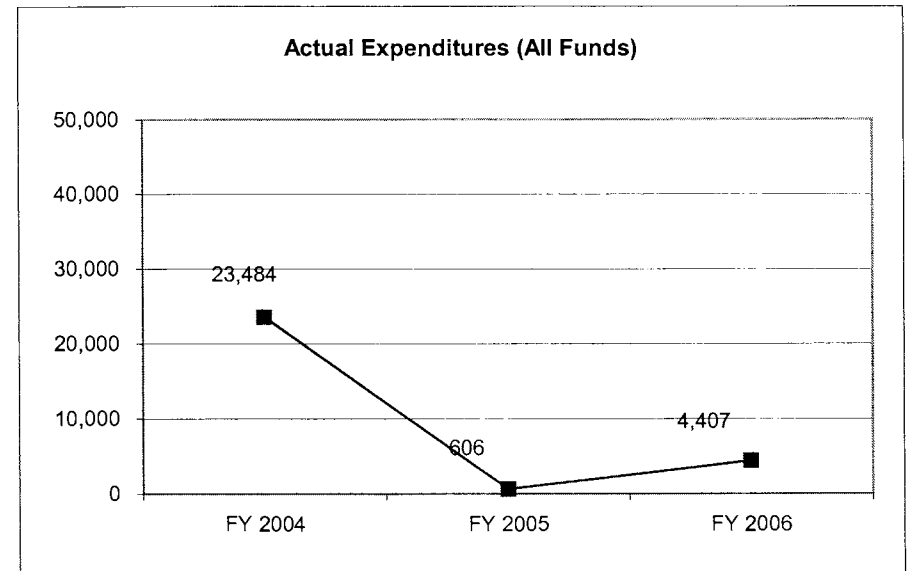
3. PROGRAM LISTING (list programs included in this core funding)

N/A

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	23,484	13,169	13,169	13,669
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	23,484	13,169	13,169	N/A
Actual Expenditures (All Funds)	23,484	606	4,407	N/A
Unexpended (All Funds)	0	12,563	8,762	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

(1)



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

(1) Appropriation increased \$12,565 to process transfers.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
 CHECK OFF ERRONEOUSLY DEP TRF

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CHECK OFF ERRONEOUSLY DEP TRF								
CORE								
FUND TRANSFERS	4,407	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL - TRF	4,407	0.00	13,669	0.00	13,669	0.00	13,669	0.00
GRAND TOTAL	\$4,407	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$4,407	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF DISTRIBU								
CORE								
PROGRAM-SPECIFIC								
AMER CANCER SOC, HEARTLAND DIV	2,738	0.00	3,500	0.00	3,500	0.00	3,500	0.00
ALS LOU GEHRIG'S DISEASE	2,227	0.00	3,500	0.00	3,500	0.00	3,500	0.00
AMERICAN LUNG ASSOC OF MO	1,206	0.00	3,500	0.00	3,500	0.00	3,500	0.00
MUSCULAR DYSTROPHY ASSOCIATION	1,315	0.00	3,500	0.00	3,500	0.00	3,500	0.00
ARTHRITIS FOUNDATION	3,181	0.00	3,500	0.00	3,500	0.00	3,500	0.00
NATIONAL MULTIPLE SCLEROSIS SO	2,048	0.00	3,500	0.00	3,500	0.00	3,500	0.00
AMER DIABETES ASSN GATEWAY ARE	1,776	0.00	3,500	0.00	3,500	0.00	3,500	0.00
AMERICAN HEART ASSOCIATION	1,660	0.00	3,500	0.00	3,500	0.00	3,500	0.00
MARCH OF DIMES	1,662	0.00	3,500	0.00	3,500	0.00	3,500	0.00
TOTAL - PD	17,813	0.00	31,500	0.00	31,500	0.00	31,500	0.00
TOTAL	17,813	0.00	31,500	0.00	31,500	0.00	31,500	0.00
GRAND TOTAL	\$17,813	0.00	\$31,500	0.00	\$31,500	0.00	\$31,500	0.00

CORE DECISION ITEM

Department of Revenue					Budget Unit 87106C				
Division of Customer Services									
Core - Trust Fund Distribution									
1. CORE FINANCIAL SUMMARY									
FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	31,500	31,500	PSD	0	0	31,500	31,500
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	31,500	31,500 E	Total	0	0	31,500	31,500 E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds: American Cancer Society Heartland Div (0700), ALS Lou Gehrig's Disease (0703), American Lung Association of Missouri (0704), Muscular Dystrophy Association (0707), Arthritis Foundation (0708), National Multiple Sclerosis Society (0709), American Diabetes Association Gateway Area (0713), American Heart Association (0714) March of Dimes (0716)					Other Funds: American Cancer Society Heartland Div (0700), ALS Lou Gehrig's Disease (0703), American Lung Association of Missouri (0704), Muscular Dystrophy Association (0707), Arthritis Foundation (0708), National Multiple Sclerosis Society (0709), American Diabetes Association Gateway Area (0713), American Heart Association (0714) March of Dimes (0716)				
Notes: The Department of Revenue requests the continuation of the "E" of the distribution appropriations.									
2. CORE DESCRIPTION									
Section 143.605 RSMo, stipulates that the Department of Revenue (department) establish a procedure by which the moneys deposited by the State Treasurer's Office in the trust funds established by this legislation shall be distributed semiannually to the nine trust funds. The department requests funding transfer authority from the American Cancer Society Heartland Division Fund (0700); ALS Lou Gehrig's Disease Fund (0703); American Lung Association of Missouri Fund (0704); Muscular Dystrophy Association Fund (0707); Arthritis Foundation Fund (0708); National Multiple Sclerosis Society Fund (0709); American Diabetes Association Gateway Area Fund (0713); American Heart Association Fund (0714); or the March of Dimes Fund (0716) to the appropriate charitable trust funds.									

CORE DECISION ITEM

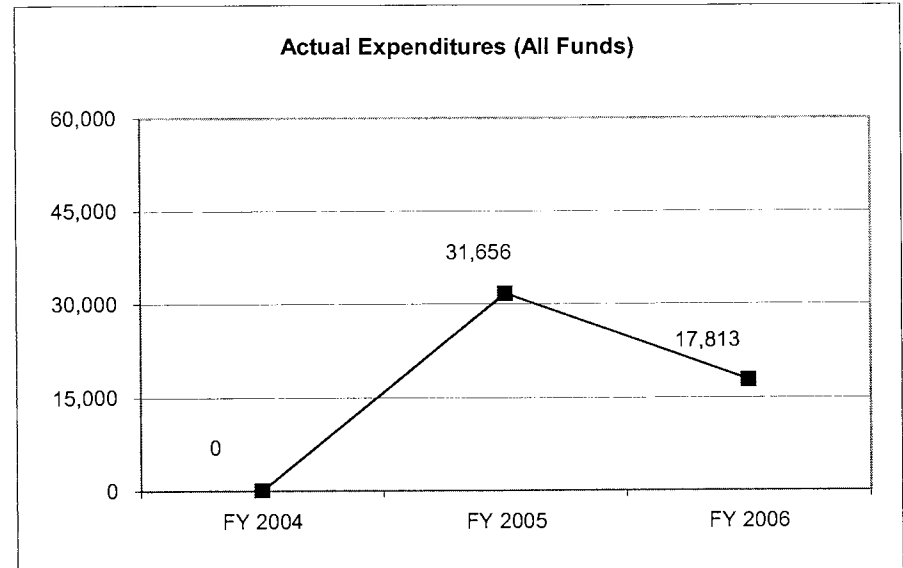
Department of Revenue	Budget Unit	87106C
Division of Customer Services		
Core - Trust Fund Distribution		

3. PROGRAM LISTING (list programs included in this core funding)

N/A

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	0	31,656	19,918	31,500 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	31,656	19,918	N/A
Actual Expenditures (All Funds)	0	31,656	17,813	N/A
Unexpended (All Funds)	0	0	2,105	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	2,105	N/A
		(1)	(2)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Appropriation increased \$22,656 to process distributions.
 (2) Appropriation increased \$10,918 to process distributions.

CORE RECONCILIATION

DEPARTMENT OF REVENUE

INCOME TAX CHECK OFF DISTRIBU

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	0	0	31,500	31,500	
	Total	0.00	0	0	31,500	31,500	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	0	0	31,500	31,500	
	Total	0.00	0	0	31,500	31,500	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	31,500	31,500	
	Total	0.00	0	0	31,500	31,500	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF DISTRIBU								
CORE								
PROGRAM DISTRIBUTIONS	17,813	0.00	31,500	0.00	31,500	0.00	31,500	0.00
TOTAL - PD	17,813	0.00	31,500	0.00	31,500	0.00	31,500	0.00
GRAND TOTAL	\$17,813	0.00	\$31,500	0.00	\$31,500	0.00	\$31,500	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$17,813	0.00	\$31,500	0.00	\$31,500	0.00	\$31,500	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR INFO FUND TRANSFER								
CORE								
FUND TRANSFERS								
DEPT OF REVENUE INFORMATION	0	0.00	975,000	0.00	975,000	0.00	975,000	0.00
TOTAL - TRF	0	0.00	975,000	0.00	975,000	0.00	975,000	0.00
TOTAL	0	0.00	975,000	0.00	975,000	0.00	975,000	0.00
GRAND TOTAL	\$0	0.00	\$975,000	0.00	\$975,000	0.00	\$975,000	0.00

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CORE DECISION ITEM

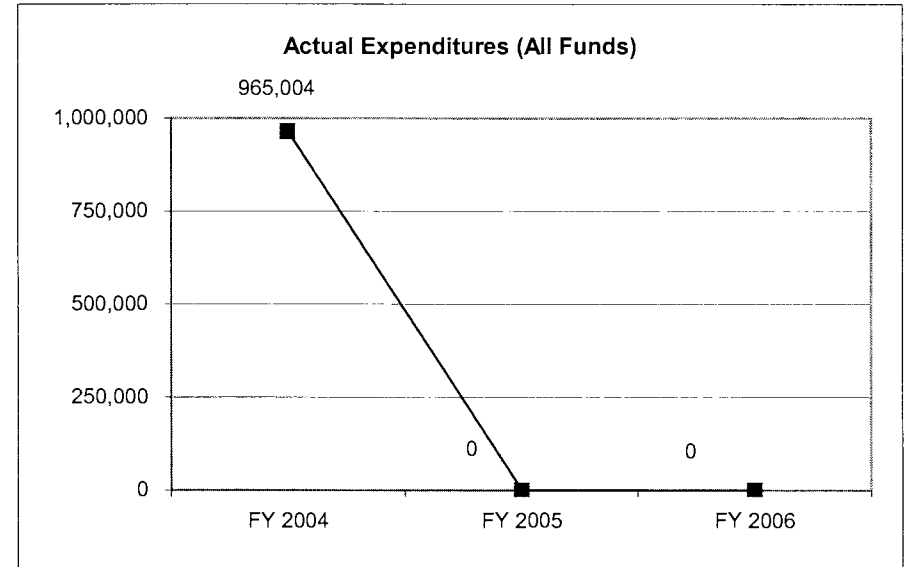
Department of Revenue _____					Budget Unit <u>87110C</u>				
Division of Customer Services _____									
Core - Transfer from DOR Information to State Highway Department Fund _____									
1. CORE FINANCIAL SUMMARY									
FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	975,000	975,000	TRF	0	0	975,000	975,000
Total	0	0	975,000	975,000 E	Total	0	0	975,000	975,000 E
FTE					FTE				
	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: DOR Information Fund (0619)					Other Funds: DOR Information Fund (0619)				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
<p>The Department of Revenue (department), at the end of each state fiscal year, determines the amount that the State Treasurer is to transfer from the DOR Information Fund (0619) to the State Highways and Transportation Department Fund (0644) pursuant to subdivision (1) of Section 32.067, RSMo. The following is used to determine the amount transferred:</p> <p>The amount of monies derived from highway users as an incident to their use or right to use the highways of the state which were deposited into the DOR Information Fund less the amount of disbursements from the DOR Information Fund which were made to produce the monies referred to in subdivision (1) of Section 32.067, RSMo, equals the request for transfer sent to the State Treasurer for a transfer from the DOR Information Fund (0619) to the State Highways and Transportation Department Fund (0644).</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87110C</u>
Division of Customer Services	
Core - Transfer from DOR Information to State Highway Department Fund	

4. FINANCIAL HISTORY

	<u>FY 2004 Actual</u>	<u>FY 2005 Actual</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Current Yr.</u>	
Appropriation (All Funds)	1,454,843	1,454,843	975,000	975,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	1,454,843	1,454,843	975,000	N/A	
Actual Expenditures (All Funds)	965,004	0	0	N/A	
Unexpended (All Funds)	489,839	1,454,843	975,000	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	489,839	1,454,843	975,000	N/A	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE

DOR INFO FUND TRANSFER

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	975,000	975,000	
	Total	0.00	0	0	975,000	975,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	975,000	975,000	
	Total	0.00	0	0	975,000	975,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	975,000	975,000	
	Total	0.00	0	0	975,000	975,000	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR INFO FUND TRANSFER								
CORE								
FUND TRANSFERS	0	0.00	975,000	0.00	975,000	0.00	975,000	0.00
TOTAL - TRF	0	0.00	975,000	0.00	975,000	0.00	975,000	0.00
GRAND TOTAL	\$0	0.00	\$975,000	0.00	\$975,000	0.00	\$975,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$975,000	0.00	\$975,000	0.00	\$975,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
MOTOR FUEL TAX TRANSFER									
CORE									
FUND TRANSFERS									
MOTOR FUEL TAX	561,271,156	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	
TOTAL - TRF	561,271,156	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	
TOTAL	561,271,156	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	
GRAND TOTAL	\$561,271,156	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00	

CORE DECISION ITEM

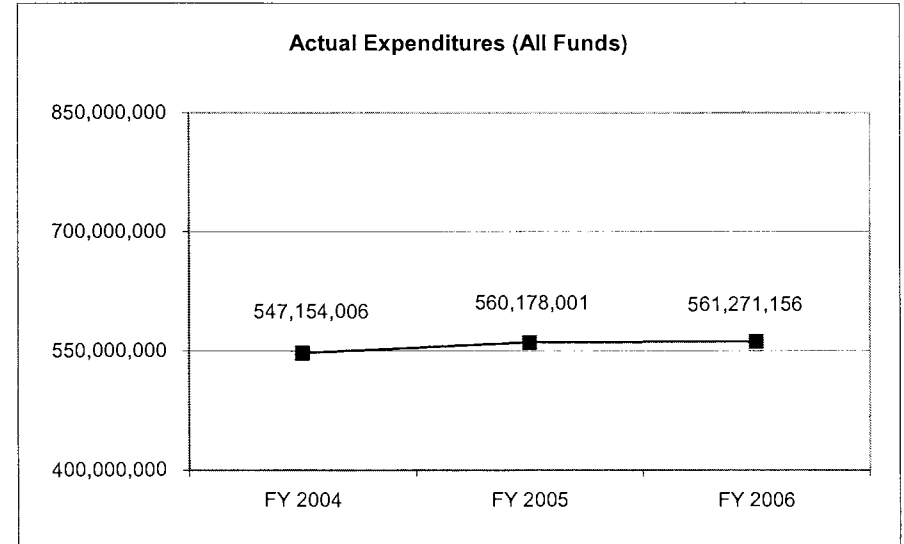
Department of Revenue					Budget Unit <u>87120C</u>				
Division of Customer Services									
Core - Motor Fuel Tax Transfer									
1. CORE FINANCIAL SUMMARY									
	FY 2008 Budget Request					FY 2008 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	560,178,001	560,178,001	TRF	0	0	560,178,001	560,178,001
Total	0	0	560,178,001	560,178,001	Total	0	0	560,178,001	560,178,001
				E					E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Motor Fuel Tax (0673)					Other Funds: Motor Fuel Tax (0673)				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
The Department of Revenue requests funding be transferred from the Motor Fuel Tax Fund (0673) to the State Highways and Transportation Department Fund (0644).									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit	87120C
Division of Customer Services		
Core - Motor Fuel Tax Transfer		

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	547,154,006	560,178,001	568,533,075	560,178,001 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	547,154,006	560,178,001	568,533,075	N/A
Actual Expenditures (All Funds)	547,154,006	560,178,001	561,271,156	N/A
Unexpended (All Funds)	0	0	7,261,919	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	7,261,919	N/A
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Appropriation was increased \$76,607,103 to process transfers.
- (2) Appropriation was increased \$89,631,098 to process transfers.
- (3) Appropriation was increased \$97,986,172 to process transfers.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
MOTOR FUEL TAX TRANSFER

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	560,178,001	560,178,001	
	Total	0.00	0	0	560,178,001	560,178,001	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	560,178,001	560,178,001	
	Total	0.00	0	0	560,178,001	560,178,001	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	560,178,001	560,178,001	
	Total	0.00	0	0	560,178,001	560,178,001	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX TRANSFER								
CORE								
FUND TRANSFERS	561,271,156	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL - TRF	561,271,156	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
GRAND TOTAL	\$561,271,156	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$561,271,156	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
PERSONAL SERVICES								
LOTTERY ENTERPRISE	6,201,978	168.38	6,939,332	173.50	6,939,332	173.50	6,939,332	173.50
TOTAL - PS	6,201,978	168.38	6,939,332	173.50	6,939,332	173.50	6,939,332	173.50
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	30,386,892	0.00	28,764,402	0.00	28,764,402	0.00	28,764,402	0.00
TOTAL - EE	30,386,892	0.00	28,764,402	0.00	28,764,402	0.00	28,764,402	0.00
PROGRAM-SPECIFIC								
LOTTERY ENTERPRISE	3,650	0.00	10,000	0.00	10,000	0.00	10,000	0.00
TOTAL - PD	3,650	0.00	10,000	0.00	10,000	0.00	10,000	0.00
TOTAL	36,592,520	168.38	35,713,734	173.50	35,713,734	173.50	35,713,734	173.50
GENERAL STRUCTURE ADJUSTMENT - 0000012								
PERSONAL SERVICES								
LOTTERY ENTERPRISE	0	0.00	0	0.00	0	0.00	208,180	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	208,180	0.00
TOTAL	0	0.00	0	0.00	0	0.00	208,180	0.00
Lottery Cost to Continue - 1860032								
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	0	0.00	0	0.00	1,209,600	0.00	1,209,600	0.00
TOTAL - EE	0	0.00	0	0.00	1,209,600	0.00	1,209,600	0.00
TOTAL	0	0.00	0	0.00	1,209,600	0.00	1,209,600	0.00
GRAND TOTAL	\$36,592,520	168.38	\$35,713,734	173.50	\$36,923,334	173.50	\$37,131,514	173.50

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CORE DECISION ITEM

Department of Revenue/Missouri Lottery					Budget Unit <u>87212C</u>				
Division <u>Missouri Lottery</u>									
Core - <u>Operating</u>									
1. CORE FINANCIAL SUMMARY									
FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	6,939,332	6,939,332	PS	0	0	6,939,332	6,939,332
EE	0	0	28,764,402	28,764,402	EE	0	0	28,764,402	28,764,402
PSD	0	0	10,000	10,000	PSD	0	0	10,000	10,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	35,713,734	35,713,734	Total	0	0	35,713,734	35,713,734
FTE					FTE				
	0.00	0.00	173.50	173.50		0.00	0.00	173.50	173.50
Est. Fringe	0	0	3,397,497	3,397,497	Est. Fringe	0	0	3,397,497	3,397,497
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Lottery Enterprise Fund (0657)					Other Funds: Lottery Enterprise Fund (0657)				
Note: An "E" is requested for sales-related costs					Note: An "E" is requested for sales-related costs				
2. CORE DESCRIPTION									
<p>The Missouri Lottery (Lottery) requests continued core funding for expense and equipment and personal services to continue to meet its goal to maximize revenues for public education through the creation and sale of fun and entertaining products consistent with the highest levels of service, integrity, and public accountability. An "E" appropriation for expense and equipment is requested so the Lottery can continue to meet direct sales-related costs if revenues exceed projections.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
Games and associated costs									

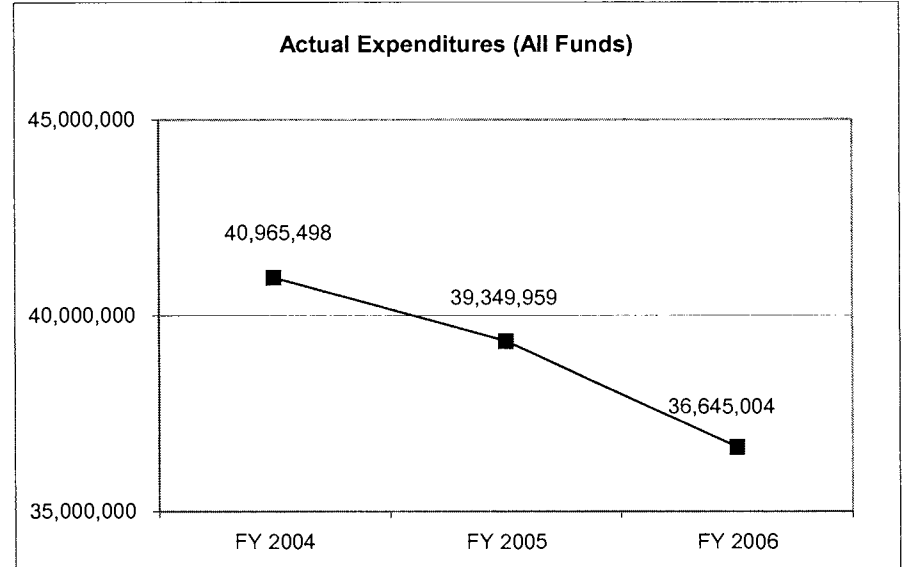
CORE DECISION ITEM

Department of Revenue/Missouri Lottery
Division Missouri Lottery
Core - Operating

Budget Unit 87212C

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	42,060,237	39,602,305	39,359,582	35,713,734
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	42,060,237	39,602,305	39,359,582	N/A
Actual Expenditures (All Funds)	40,965,498	39,349,959	36,645,004	N/A
Unexpended (All Funds)	1,094,739	252,346	2,714,578	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,094,739	252,346	2,714,578	N/A



NOTES:

(1) "E" appropriation is used for sales-related costs when sales exceed budgeted expectations.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
 LOTTERY COMMISSION - OPERATIN

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	173.50	0	0	6,939,332	6,939,332	
	EE	0.00	0	0	28,764,402	28,764,402	
	PD	0.00	0	0	10,000	10,000	
	Total	173.50	0	0	35,713,734	35,713,734	
DEPARTMENT CORE REQUEST							
	PS	173.50	0	0	6,939,332	6,939,332	
	EE	0.00	0	0	28,764,402	28,764,402	
	PD	0.00	0	0	10,000	10,000	
	Total	173.50	0	0	35,713,734	35,713,734	
GOVERNOR'S RECOMMENDED CORE							
	PS	173.50	0	0	6,939,332	6,939,332	
	EE	0.00	0	0	28,764,402	28,764,402	
	PD	0.00	0	0	10,000	10,000	
	Total	173.50	0	0	35,713,734	35,713,734	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
SR OFC SUPPORT ASST (CLERICAL)	147,267	6.01	152,768	6.00	162,123	6.00	162,123	6.00
ADMIN OFFICE SUPPORT ASSISTANT	172,024	5.86	184,330	6.00	186,177	6.00	186,177	6.00
SR OFC SUPPORT ASST (STENO)	86,029	3.00	116,314	4.00	93,263	3.00	93,263	3.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	23,163	1.00	0	0.00	0	0.00
MAILING EQUIPMENT OPER	54,702	2.26	50,244	2.00	51,219	2.00	51,219	2.00
MAIL ROOM SPV	0	0.00	33,284	1.00	32,681	1.00	32,681	1.00
COMPUTER OPER I	42,183	1.86	47,075	2.00	48,841	2.00	48,841	2.00
COMPUTER OPER II	15,781	0.60	27,880	1.00	27,975	1.00	27,975	1.00
COMPUTER OPER III	75,004	2.39	67,167	2.00	67,218	2.00	67,218	2.00
COMPUTER OPERATIONS SPV II	40,542	1.01	41,683	1.00	43,251	1.00	43,251	1.00
COMPUTER INFO TECHNOLOGIST I	74,533	2.34	65,932	2.00	104,219	3.00	104,219	3.00
COMPUTER INFO TECHNOLOGIST II	60,130	1.59	77,975	2.00	41,571	1.00	41,571	1.00
COMPUTER INFO TECHNOLOGIST III	135,106	3.03	139,152	3.00	144,370	3.00	144,370	3.00
COMPUTER INFO TECH SUPV II	58,260	1.00	60,590	1.00	62,860	1.00	62,860	1.00
COMPUTER INFO TECH SPEC I	148,691	3.01	203,224	4.00	213,044	4.00	213,044	4.00
COMP INFO TECHNOLOGY MGR II	67,808	1.00	68,877	1.00	74,600	1.00	74,600	1.00
STOREKEEPER II	79,312	2.75	88,820	3.00	91,869	3.00	91,869	3.00
MINORITY/WOMEN PURCHASING COOR	41,676	1.00	43,343	1.00	48,020	1.00	48,020	1.00
PROCUREMENT OFCR I	37,128	1.00	38,613	1.00	40,064	1.00	40,064	1.00
ACCOUNT CLERK II	0	0.00	0	0.00	24,029	1.00	24,029	1.00
ACCOUNTANT I	28,260	1.00	29,390	1.00	30,490	1.00	30,490	1.00
ACCOUNTANT II	54,953	1.56	77,339	2.00	77,912	2.00	77,912	2.00
CH ACCOUNTANT	98,766	2.00	102,623	2.00	108,788	2.00	108,788	2.00
RESEARCH ANAL II	34,416	1.00	35,793	1.00	37,138	1.00	37,138	1.00
RESEARCH ANAL IV	49,272	1.00	51,243	1.00	55,427	1.00	55,427	1.00
PUBLIC INFORMATION SPEC I	58,769	1.83	100,377	3.00	101,169	3.00	101,169	3.00
PUBLIC INFORMATION COOR	118,883	3.24	169,129	4.00	155,413	4.00	155,413	4.00
PUBLIC INFORMATION ADMSTR	49,272	1.00	51,243	1.00	53,162	1.00	53,162	1.00
TRAINING TECH II	40,848	1.00	42,482	1.00	44,073	1.00	44,073	1.00
EXECUTIVE I	237,580	7.02	246,455	7.00	255,711	7.00	255,711	7.00
EXECUTIVE II	118,900	3.00	123,490	3.00	128,111	3.00	128,111	3.00
MANAGEMENT ANALYSIS SPEC II	83,352	2.00	86,686	2.00	89,939	2.00	89,939	2.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
PERSONNEL CLERK	0	0.00	565	0.00	0	0.00	0	0.00
TELECOMMUN ANAL I	30,840	1.00	32,074	1.00	33,279	1.00	33,279	1.00
TELECOMMUN ANAL III	48,300	1.00	50,232	1.00	52,116	1.00	52,116	1.00
MAINTENANCE WORKER II	29,244	1.00	30,414	1.00	31,548	1.00	31,548	1.00
MAINTENANCE SPV II	41,916	1.01	43,343	1.00	44,969	1.00	44,969	1.00
GRAPHIC ARTS SPEC II	29,827	1.00	30,975	1.00	32,133	1.00	32,133	1.00
GRAPHICS SPV	45,384	1.00	47,199	1.00	48,966	1.00	48,966	1.00
SATELLITE BROADCAST & VID PROD	40,887	1.00	42,482	1.00	44,073	1.00	44,073	1.00
LOTTERY SALES TECHNICIAN	536,355	20.47	558,268	20.50	577,082	20.50	577,082	20.50
LOTTERY SALES REPRESENTATIVE	1,402,844	42.87	1,452,747	42.00	1,544,253	43.00	1,544,253	43.00
LOTTERY SALES COORDINATOR	327,327	7.96	342,264	8.00	350,219	8.00	350,219	8.00
LOTTERY SECURITY SPECIALIST	98,544	2.00	102,486	2.00	106,323	2.00	106,323	2.00
FISCAL & ADMINISTRATIVE MGR B1	53,400	1.00	55,536	1.00	57,619	1.00	57,619	1.00
FISCAL & ADMINISTRATIVE MGR B3	16,605	0.23	73,532	1.00	0	0.00	0	0.00
HUMAN RESOURCES MGR B1	49,959	1.01	51,243	1.00	53,165	1.00	53,165	1.00
LOTTERY MGR B1	188,316	4.00	195,849	4.00	203,193	4.00	203,193	4.00
LOTTERY MGR B2	313,767	6.00	326,077	6.00	338,305	6.00	338,305	6.00
LOTTERY MGR B3	127,956	2.00	69,096	1.00	138,064	2.00	138,064	2.00
DIVISION DIRECTOR	254,942	3.54	305,847	4.00	309,526	4.00	309,526	4.00
DESIGNATED PRINCIPAL ASST DIV	121,718	2.02	125,412	2.00	130,115	2.00	130,115	2.00
PROJECT CONSULTANT	431	0.01	0	0.00	0	0.00	0	0.00
STUDENT WORKER	10,109	0.65	0	0.00	0	0.00	0	0.00
CLERK	15,390	0.48	0	0.00	0	0.00	0	0.00
COMPUTER OPERATOR	0	0.00	526	0.00	0	0.00	0	0.00
SPECIAL ASST PARAPROFESSIONAL	41,580	1.00	43,243	1.00	44,865	1.00	44,865	1.00
PRINCIPAL ASST BOARD/COMMISSON	66,890	0.77	93,035	1.00	104,792	1.00	104,792	1.00
OTHER	0	0.00	220,203	0.00	0	0.00	0	0.00
TOTAL - PS	6,201,978	168.38	6,939,332	173.50	6,939,332	173.50	6,939,332	173.50
TRAVEL, IN-STATE	60,980	0.00	102,790	0.00	116,815	0.00	116,815	0.00
TRAVEL, OUT-OF-STATE	11,894	0.00	19,500	0.00	19,850	0.00	19,850	0.00
FUEL & UTILITIES	133,202	0.00	0	0.00	0	0.00	0	0.00
SUPPLIES	719,838	0.00	888,237	0.00	956,852	0.00	956,852	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATING								
CORE								
PROFESSIONAL DEVELOPMENT	39,816	0.00	63,270	0.00	72,655	0.00	72,655	0.00
COMMUNICATION SERV & SUPP	3,641,629	0.00	4,592,584	0.00	4,503,927	0.00	4,503,927	0.00
PROFESSIONAL SERVICES	21,875,984	0.00	18,622,945	0.00	18,622,945	0.00	18,622,945	0.00
JANITORIAL SERVICES	65,323	0.00	54,139	0.00	68,342	0.00	68,342	0.00
M&R SERVICES	1,537,709	0.00	1,639,478	0.00	1,690,954	0.00	1,690,954	0.00
COMPUTER EQUIPMENT	307,639	0.00	131,750	0.00	145,573	0.00	145,573	0.00
MOTORIZED EQUIPMENT	165,079	0.00	250,000	0.00	224,400	0.00	224,400	0.00
OFFICE EQUIPMENT	69,765	0.00	97,400	0.00	64,650	0.00	64,650	0.00
OTHER EQUIPMENT	324,634	0.00	521,500	0.00	521,500	0.00	521,500	0.00
PROPERTY & IMPROVEMENTS	18,007	0.00	50,000	0.00	40,000	0.00	40,000	0.00
REAL PROPERTY RENTALS & LEASES	15,018	0.00	113,700	0.00	113,700	0.00	113,700	0.00
EQUIPMENT RENTALS & LEASES	702,766	0.00	711,234	0.00	691,833	0.00	691,833	0.00
MISCELLANEOUS EXPENSES	697,609	0.00	905,874	0.00	910,405	0.00	910,405	0.00
REBILLABLE EXPENSES	0	0.00	1	0.00	1	0.00	1	0.00
TOTAL - EE	30,386,892	0.00	28,764,402	0.00	28,764,402	0.00	28,764,402	0.00
REFUNDS	3,650	0.00	10,000	0.00	10,000	0.00	10,000	0.00
TOTAL - PD	3,650	0.00	10,000	0.00	10,000	0.00	10,000	0.00
GRAND TOTAL	\$36,592,520	168.38	\$35,713,734	173.50	\$35,713,734	173.50	\$35,713,734	173.50
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$36,592,520	168.38	\$35,713,734	173.50	\$35,713,734	173.50	\$35,713,734	173.50

NEW DECISION ITEM

RANK: 2 OF 5

Department of Revenue/Missouri Lottery	Budget Unit _____
Division N/A	
DI Name: General Structure Adjustment	DI# 0000012

1. AMOUNT OF REQUEST

FY 2008 Budget Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

FY 2008 Governor's Recommendation				
	GR	Fed	Other	Total
PS	0	0	208,180	208,180
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	208,180	208,180

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	101,925	101,925
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0687)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input checked="" type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Governor Blunt recommended a three percent general structure adjustment.

NEW DECISION ITEM
RANK: 2 OF 5

Department of Revenue/Missouri Lottery	Budget Unit _____
Division N/A	
DI Name: General Structure Adjustment	DI# 0000012

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The Office of Administration's Division of Budget and Planning calculated the 3 percent increase.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers							0		
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 2 OF 5

Department of Revenue/Missouri Lottery
Division N/A
DI Name: General Structure Adjustment DI# 0000012

Budget Unit _____

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	4,864	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	5,585	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	0	0.00	2,798	0.00
MAILING EQUIPMENT OPER	0	0.00	0	0.00	0	0.00	1,537	0.00
MAIL ROOM SPV	0	0.00	0	0.00	0	0.00	980	0.00
COMPUTER OPER I	0	0.00	0	0.00	0	0.00	1,465	0.00
COMPUTER OPER II	0	0.00	0	0.00	0	0.00	839	0.00
COMPUTER OPER III	0	0.00	0	0.00	0	0.00	2,017	0.00
COMPUTER OPERATIONS SPV II	0	0.00	0	0.00	0	0.00	1,298	0.00
COMPUTER INFO TECHNOLOGIST I	0	0.00	0	0.00	0	0.00	3,127	0.00
COMPUTER INFO TECHNOLOGIST II	0	0.00	0	0.00	0	0.00	1,247	0.00
COMPUTER INFO TECHNOLOGIST III	0	0.00	0	0.00	0	0.00	4,331	0.00
COMPUTER INFO TECH SUPV II	0	0.00	0	0.00	0	0.00	1,886	0.00
COMPUTER INFO TECH SPEC I	0	0.00	0	0.00	0	0.00	6,391	0.00
COMP INFO TECHNOLOGY MGR II	0	0.00	0	0.00	0	0.00	2,238	0.00
STOREKEEPER II	0	0.00	0	0.00	0	0.00	2,756	0.00
MINORITY/WOMEN PURCHASING COOR	0	0.00	0	0.00	0	0.00	1,441	0.00
PROCUREMENT OFCR I	0	0.00	0	0.00	0	0.00	1,202	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	0	0.00	721	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	915	0.00
ACCOUNTANT II	0	0.00	0	0.00	0	0.00	2,337	0.00
CH ACCOUNTANT	0	0.00	0	0.00	0	0.00	3,264	0.00
RESEARCH ANAL II	0	0.00	0	0.00	0	0.00	1,114	0.00
RESEARCH ANAL IV	0	0.00	0	0.00	0	0.00	1,663	0.00
PUBLIC INFORMATION SPEC I	0	0.00	0	0.00	0	0.00	3,035	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	0	0.00	4,662	0.00
PUBLIC INFORMATION ADMSTR	0	0.00	0	0.00	0	0.00	1,595	0.00
TRAINING TECH II	0	0.00	0	0.00	0	0.00	1,322	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	7,671	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	3,843	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	2,698	0.00
TELECOMMUN ANAL I	0	0.00	0	0.00	0	0.00	998	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
TELECOMMUN ANAL III	0	0.00	0	0.00	0	0.00	1,563	0.00
MAINTENANCE WORKER II	0	0.00	0	0.00	0	0.00	946	0.00
MAINTENANCE SPV II	0	0.00	0	0.00	0	0.00	1,349	0.00
GRAPHIC ARTS SPEC II	0	0.00	0	0.00	0	0.00	964	0.00
GRAPHICS SPV	0	0.00	0	0.00	0	0.00	1,469	0.00
SATELLITE BROADCAST & VID PROD	0	0.00	0	0.00	0	0.00	1,322	0.00
LOTTERY SALES TECHNICIAN	0	0.00	0	0.00	0	0.00	17,312	0.00
LOTTERY SALES REPRESENTATIVE	0	0.00	0	0.00	0	0.00	46,328	0.00
LOTTERY SALES COORDINATOR	0	0.00	0	0.00	0	0.00	10,507	0.00
LOTTERY SECURITY SPECIALIST	0	0.00	0	0.00	0	0.00	3,190	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	0	0.00	1,729	0.00
HUMAN RESOURCES MGR B1	0	0.00	0	0.00	0	0.00	1,595	0.00
LOTTERY MGR B1	0	0.00	0	0.00	0	0.00	6,096	0.00
LOTTERY MGR B2	0	0.00	0	0.00	0	0.00	10,149	0.00
LOTTERY MGR B3	0	0.00	0	0.00	0	0.00	4,142	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	9,286	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	3,903	0.00
SPECIAL ASST PARAPROFESSIONAL	0	0.00	0	0.00	0	0.00	1,346	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	0	0.00	3,144	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	208,180	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$208,180	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$208,180	0.00

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue	Budget Unit	87212C
Division Missouri Lottery		
DI Name Cost to Continue	DI# 1860032	

1. AMOUNT OF REQUEST

FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	1,209,600	1,209,600 E	EE	0	0	1,209,600	1,209,600
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	1,209,600	1,209,600	Total	0	0	1,209,600	1,209,600
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

Other Funds: Lottery Enterprise Fund (0657)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

As sales increase the cost of goods sold also increase. This cost-to-continue request includes items directly related to ticket sales. Costs reflect an annual sales increase from \$768 million to \$850 million.

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue	Budget Unit <u>87212C</u>
Division <u>Missouri Lottery</u>	
DI Name <u>Cost to Continue</u>	DI# <u>1860032</u>

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Design and printing of scratcher tickets for an \$82 million sales increase.
 $\$82,000,000 \times 1.2\% = \$980,000$
 Payments to retailers for selling an additional \$82 million in sales.
 $\$82,000,000 \times .1\% = \$82,000$
 Courier delivery of scratcher tickets
 Costs for sending an additional \$82,000,000 in scratcher tickets via courier to Lottery retail locations, plus annual contract increase
 $\$82,000,000 \times .11\% = \$88,100 + \$59,500 \text{ contract increase} = \$147,600$

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
400 Professional Services					980,000		980,000		
740 Miscellaneous Expenses					82,000		82,000		
400 Professional Services					147,600		147,600		
Total EE	0		0		1,209,600		1,209,600		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	1,209,600	0.0	1,209,600	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue		Budget Unit <u>87212C</u>							
Division Missouri Lottery									
DI Name Cost to Continue		DI# 1860032							
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
400 Professional Services					980,000		980,000		
740 Miscellaneous Expenses					82,000		82,000		
400 Professional Services					147,600		147,600		
Total EE	0		0		1,209,600		1,209,600		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers							0		
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	1,209,600	0.0	1,209,600	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department	Revenue	Budget Unit	87212C
Division	Missouri Lottery		
DI Name	Cost to Continue	DI#	1860032

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

Increase in transfers to the Lottery Proceeds Fund for public education.

6b. Provide an efficiency measure.

The Lottery has reduced its administrative costs to a low of 3.9 percent.

6c. Provide the number of clients/individuals served, if applicable.

5,100 Lottery retailers across the state.

6d. Provide a customer satisfaction measure, if available.

Increases in ticket sales reflect player satisfaction.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Continue the strategic planning process.
Monitor divisional operational plans.
Monitor sales force sales goals and retailer sales goals.
Implement creative player and retailer promotions.
Spend remaining advertising media budget as efficiently as possible.

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
Lottery Cost to Continue - 1860032								
PROFESSIONAL SERVICES	0	0.00	0	0.00	1,127,600	0.00	1,127,600	0.00
MISCELLANEOUS EXPENSES	0	0.00	0	0.00	82,000	0.00	82,000	0.00
TOTAL - EE	0	0.00	0	0.00	1,209,600	0.00	1,209,600	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$1,209,600	0.00	\$1,209,600	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$1,209,600	0.00	\$1,209,600	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
FAC-ASSETS-PERSONNEL-RESOURCES									
CORE									
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	0	0.00	123,254	0.00	0	0.00	0	0.00	
TOTAL - EE	0	0.00	123,254	0.00	0	0.00	0	0.00	
TOTAL	0	0.00	123,254	0.00	0	0.00	0	0.00	
GRAND TOTAL	\$0	0.00	\$123,254	0.00	\$0	0.00	\$0	0.00	

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CORE DECISION ITEM

Department	Revenue	Budget Unit	86103
Division	Missouri Lottery		
Core -	Facility-Assets-Personnel-Resources		

1. CORE FINANCIAL SUMMARY

	FY 2008 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2008 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

In Fiscal Year 2007, funding for fuel and utility payments were consolidated into one section with the Department's budget. This section is being deleted by transfer out in Fiscal Year 2008, due to the consolidation of fuel and utility appropriations into the Office of Administration, Division of Facilities Management, Design and Construction.

3. PROGRAM LISTING (list programs included in this core funding)

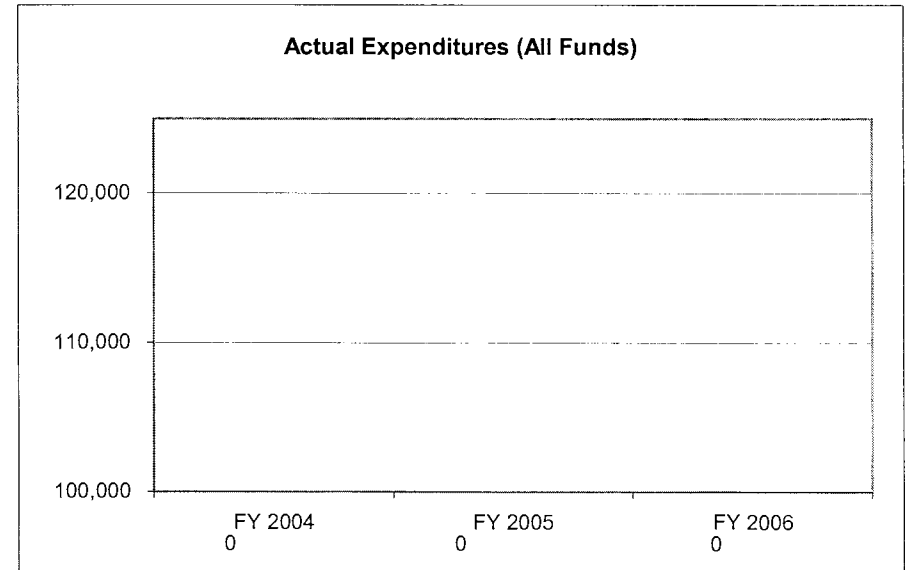
N/A

CORE DECISION ITEM

Department	Revenue	Budget Unit	86103
Division	Missouri Lottery		
Core -	Facility-Assets-Personnel-Resources		

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	0	0	0	123,254
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	0	0	N/A
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE

FAC-ASSETS-PERSONNEL-RESOURCES

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	EE	0.00	0	0	123,254	123,254	
	Total	0.00	0	0	123,254	123,254	
DEPARTMENT CORE ADJUSTMENTS							
Transfer Out	[#663] EE	0.00	0	0	(123,254)	(123,254)	Transfer to Office of Administration HB13
NET DEPARTMENT CHANGES		0.00	0	0	(123,254)	(123,254)	
DEPARTMENT CORE REQUEST							
	EE	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FAC-ASSETS-PERSONNEL-RESOURCES								
CORE								
FUEL & UTILITIES	0	0.00	123,254	0.00	0	0.00	0	0.00
TOTAL - EE	0	0.00	123,254	0.00	0	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$123,254	0.00	\$0	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$123,254	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
LOTTERY COMMISSION - PRIZES									
CORE									
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	111,059,610	0.00	80,000,000	0.00	80,000,000	0.00	80,000,000	0.00	
TOTAL - EE	111,059,610	0.00	80,000,000	0.00	80,000,000	0.00	80,000,000	0.00	
TOTAL	111,059,610	0.00	80,000,000	0.00	80,000,000	0.00	80,000,000	0.00	
Prizes Paid - 1860033									
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	0	0.00	0	0.00	22,000,000	0.00	22,000,000	0.00	
TOTAL - EE	0	0.00	0	0.00	22,000,000	0.00	22,000,000	0.00	
TOTAL	0	0.00	0	0.00	22,000,000	0.00	22,000,000	0.00	
GRAND TOTAL	\$111,059,610	0.00	\$80,000,000	0.00	\$102,000,000	0.00	\$102,000,000	0.00	

CORE DECISION ITEM

Department	Revenue	Budget Unit	87213C
Division	Missouri Lottery		
Core -	Prizes		

1. CORE FINANCIAL SUMMARY

	FY 2008 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE/PRIZES	0	0	80,000,000	80,000,000 E
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	80,000,000	80,000,000

FTE 0.00 0.00 0.00 0.00

Est. Fringe 0 0 0 0

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

Notes: An "E" is requested for prizes when sales exceed budgeted expectations.

	FY 2008 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	80,000,000	80,000,000 E
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	80,000,000	80,000,000

FTE 0.00 0.00 0.00 0.00

Est. Fringe 0 0 0 0

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

Notes: An "E" is requested for prizes when sales exceed budgeted expectations.

2. CORE DESCRIPTION

The \$80,000,000 under budget year request reflects the core Fiscal Year 2008 prize payout through appropriation. As this is a sales-driven appropriation request, the Lottery requests an "E" appropriation be maintained to allow prizes to continue to be paid if sales exceed the appropriated amount. Prize structures for games are established to maximize sales and revenues to the state. As has been done in the past, the Lottery will inform the public of the prize structure for each game.

3. PROGRAM LISTING (list programs included in this core funding)

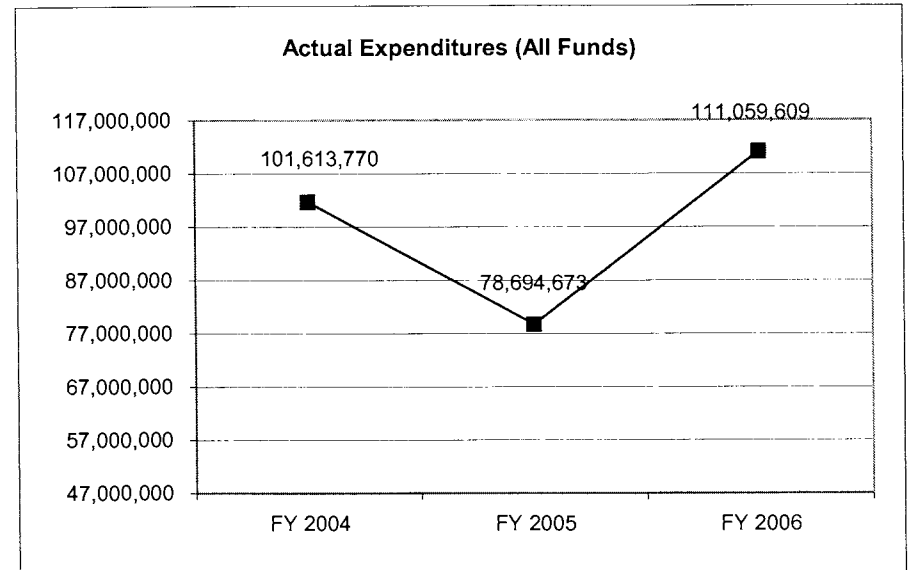
Prizes for all games offered.

CORE DECISION ITEM

Department	Revenue	Budget Unit	87213C
Division	Missouri Lottery		
Core -	Prizes		

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	102,000,000	80,000,000	115,000,000	80,000,000
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	102,000,000	80,000,000	115,000,000	N/A
Actual Expenditures (All Funds)	101,613,770	78,694,673	111,059,609	N/A
Unexpended (All Funds)	386,230	1,305,327	3,940,391	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Lottery Enterprise	386,230	1,305,327	3,940,391	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES: An "E" appropriation is requested for prizes when sales exceed budgeted expectations.

CORE RECONCILIATION

DEPARTMENT OF REVENUE

LOTTERY COMMISSION - PRIZES

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	EE	0.00	0	0	80,000,000	80,000,000	
	Total	0.00	0	0	80,000,000	80,000,000	
<hr/>							
DEPARTMENT CORE REQUEST	EE	0.00	0	0	80,000,000	80,000,000	
	Total	0.00	0	0	80,000,000	80,000,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	EE	0.00	0	0	80,000,000	80,000,000	
	Total	0.00	0	0	80,000,000	80,000,000	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - PRIZES								
CORE								
MISCELLANEOUS EXPENSES	111,059,610	0.00	80,000,000	0.00	80,000,000	0.00	80,000,000	0.00
TOTAL - EE	111,059,610	0.00	80,000,000	0.00	80,000,000	0.00	80,000,000	0.00
GRAND TOTAL	\$111,059,610	0.00	\$80,000,000	0.00	\$80,000,000	0.00	\$80,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$111,059,610	0.00	\$80,000,000	0.00	\$80,000,000	0.00	\$80,000,000	0.00

NEW DECISION ITEM

RANK: 5 OF 5

Department	Revenue	Budget Unit	87213C
Division	Missouri Lottery		
DI Name	Prizes Paid	DI#	1860033

1. AMOUNT OF REQUEST

FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE/PRIZES	0	0	22,000,000	22,000,000 E	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	22,000,000	22,000,000	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

Other Funds: Lottery Enterprise Fund (0657)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other:	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

As sales have increased the amount of prizes paid by the Lottery also increases. It is estimated an additional \$22,000,000 needs to be added to the core prizes appropriation. An "E" is requested for the prize appropriation so the Lottery can continue to pay prizes if sales exceed expectations. The prize appropriation is for prize checks written by the Lottery and does not include prizes paid at Lottery retail locations.

NEW DECISION ITEM
RANK: 5 OF 5

Department	Revenue	Budget Unit	87213C
Division	Missouri Lottery		
DI Name	Prizes Paid	DI# 1860033	

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one times and how those amounts were calculated.)

Lottery prize checks written by Lottery are approximately 10%-14% of all prizes paid. These figures are based on 12% of \$850,000,000 in sales.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
740 Prizes					22,000,000		22,000,000		
Total EE/Prizes	0		0		22,000,000		22,000,000		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers							0		
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	22,000,000	0.0	22,000,000	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department	Revenue	Budget Unit <u>87213C</u>							
Division	Missouri Lottery								
DI Name	Prizes Paid	DI# 1860033							
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
740 Prizes					22,000,000		22,000,000		
							0		
Total EE	<u>0</u>		<u>0</u>		<u>22,000,000</u>		<u>22,000,000</u>		<u>0</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers							0		
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>22,000,000</u>	<u>0.0</u>	<u>22,000,000</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM
RANK: 5 OF 5

Department	Revenue	Budget Unit	<u>87213C</u>
Division	Missouri Lottery		
DI Name	Prizes Paid	DI#	1860033

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM
RANK: 5 OF 5

Department	Revenue	Budget Unit	<u>87213C</u>
Division	Missouri Lottery		
DI Name	Prizes Paid	DI#	<u>1860033</u>

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

N/A

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - PRIZES								
Prizes Paid - 1860033								
MISCELLANEOUS EXPENSES	0	0.00	0	0.00	22,000,000	0.00	22,000,000	0.00
TOTAL - EE	0	0.00	0	0.00	22,000,000	0.00	22,000,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$22,000,000	0.00	\$22,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$22,000,000	0.00	\$22,000,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008	FY 2008
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
LOTTERY COMMISSION-TRANSFER									
CORE									
FUND TRANSFERS									
LOTTERY ENTERPRISE	260,300,831	0.00	218,681,990	0.00	218,681,990	0.00	218,681,990	0.00	0.00
TOTAL - TRF	260,300,831	0.00	218,681,990	0.00	218,681,990	0.00	218,681,990	0.00	0.00
TOTAL	260,300,831	0.00	218,681,990	0.00	218,681,990	0.00	218,681,990	0.00	0.00
Additional Transfers - 1860034									
FUND TRANSFERS									
LOTTERY ENTERPRISE	0	0.00	0	0.00	15,068,010	0.00	15,068,010	0.00	0.00
TOTAL - TRF	0	0.00	0	0.00	15,068,010	0.00	15,068,010	0.00	0.00
TOTAL	0	0.00	0	0.00	15,068,010	0.00	15,068,010	0.00	0.00
GRAND TOTAL	\$260,300,831	0.00	\$218,681,990	0.00	\$233,750,000	0.00	\$233,750,000	0.00	0.00

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CORE DECISION ITEM

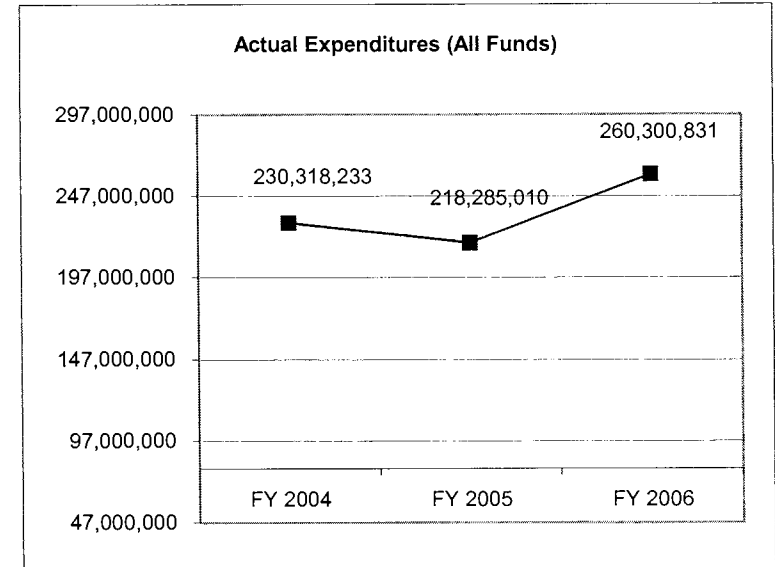
Department Revenue					Budget Unit <u>87218C</u>				
Division <u>Missouri Lottery</u>									
Core - <u>Transfers</u>									
1. CORE FINANCIAL SUMMARY									
FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	218,681,990	218,681,990	TRF	0	0	218,681,990	218,681,990
Total	<u>0</u>	<u>0</u>	<u>218,681,990</u>	<u>218,681,990</u>	Total	<u>0</u>	<u>0</u>	<u>218,681,990</u>	<u>218,681,990</u>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Lottery Enterprise Fund (0657)					Other Funds: Lottery Enterprise Fund (0657)				
2. CORE DESCRIPTION									
<p>The Missouri Lottery (Lottery) seeks to maximize revenues and profitability through innovative product development, integrated marketing, distribution, and customer service. An "E" appropriation is requested to allow profits to continue to be transferred if the revenue goal is exceeded.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
Transfer of Lottery profits to the Lottery Proceeds Fund for public education.									

CORE DECISION ITEM

Department	Revenue
Division	Missouri Lottery
Core -	Transfers

4. FINANCIAL HISTORY

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Current Yr.
Appropriation (All Funds)	230,318,233	218,285,010	267,956,990	218,681,990
Less Reverted (All Funds)				N/A
Budget Authority (All Funds)	230,318,233	218,285,010	267,956,990	N/A
Actual Expenditures (All Funds)	230,318,233	218,285,010	260,300,831	N/A
Unexpended (All Funds)	0	0	7,656,159	N/A
Unexpended, by Fund:				
General Revenue				N/A
Federal				N/A
Other	0	0	7,656,159	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
 LOTTERY COMMISSION-TRANSFER

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	218,681,990	218,681,990	
	Total	0.00	0	0	218,681,990	218,681,990	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	218,681,990	218,681,990	
	Total	0.00	0	0	218,681,990	218,681,990	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	218,681,990	218,681,990	
	Total	0.00	0	0	218,681,990	218,681,990	

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION-TRANSFER								
CORE								
FUND TRANSFERS	260,300,831	0.00	218,681,990	0.00	218,681,990	0.00	218,681,990	0.00
TOTAL - TRF	260,300,831	0.00	218,681,990	0.00	218,681,990	0.00	218,681,990	0.00
GRAND TOTAL	\$260,300,831	0.00	\$218,681,990	0.00	\$218,681,990	0.00	\$218,681,990	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$260,300,831	0.00	\$218,681,990	0.00	\$218,681,990	0.00	\$218,681,990	0.00

NEW DECISION ITEM

RANK: 5 OF 5

Department	Revenue	Budget Unit	87218C
Division	Missouri Lottery		
DI Name	Additional Transfers	DI#	1860034

1. AMOUNT OF REQUEST

FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	15,068,010	15,068,010	TRF	0	0	0	0
Total	0	0	15,068,010	15,068,010	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

Other Funds: Lottery Enterprise Fund (0657)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other:	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Lottery core budget is based on \$768 million in sales and \$218,681,990 in profits. Assuming a core budget sales increase of \$82,000,000, additional profits to the Lottery Proceeds Fund for Education will be \$15,068,010.

NEW DECISION ITEM
RANK: 5 OF 5

Department	Revenue	Budget Unit	87218C
Division	Missouri Lottery		
DI Name	Additional Transfers	DI#	1860034

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one times and how those amounts were calculated.)

Assumes FY08 sales will be \$850,000,000, with a total transfer of \$233,750,000.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
							0		
							0		
							0		
820 Transfers					<u>15,068,010</u>		<u>15,068,010</u>		
Total EE/Transfers	<u>0</u>		<u>0</u>		<u>15,068,010</u>		<u>15,068,010</u>		<u>0</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers							0		
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>15,068,010</u>	<u>0.0</u>	<u>15,068,010</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM
RANK: 5 OF 5

Department	Revenue	Budget Unit								87218C
Division	Missouri Lottery									
DI Name	Additional Transfers	DI# 1860034								
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	
							0	0.0		
							0	0.0		
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	
							0			
820 Transfers					15,068,010		15,068,010			
							0			
Total EE	<u>0</u>		<u>0</u>		<u>15,068,010</u>		<u>15,068,010</u>		<u>0</u>	
Program Distributions							0			
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Transfers							0			
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>15,068,010</u>	<u>0.0</u>	<u>15,068,010</u>	<u>0.0</u>	<u>0</u>	

NEW DECISION ITEM
RANK: 5 OF 5

Department	Revenue	Budget Unit	87218C
Division	Missouri Lottery		
DI Name	Additional Transfers	DI#	1860034

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

N/A

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

NEW DECISION ITEM
RANK: 5 OF 5

Department	Revenue	Budget Unit	<u>87218C</u>
Division	Missouri Lottery		
DI Name	Additional Transfers	DI#	1860034

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

N/A

DECISION ITEM DETAIL

Budget Unit	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008	FY 2008
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION-TRANSFER								
Additional Transfers - 1860034								
FUND TRANSFERS	0	0.00	0	0.00	15,068,010	0.00	15,068,010	0.00
TOTAL - TRF	0	0.00	0	0.00	15,068,010	0.00	15,068,010	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$15,068,010	0.00	\$15,068,010	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$15,068,010	0.00	\$15,068,010	0.00

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 87212C	DEPARTMENT: REVENUE/LOTTERY	
BUDGET UNIT NAME: LOTTERY COMMISSION	DIVISION: MISSOURI LOTTERY	
1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.		
DEPARTMENT REQUEST		
Twenty (20) percent flexibility is requested for Missouri Lottery: personal services \$1,387,866, expense and equipment \$5,754,880 Fund: 0657 Lottery Enterprise Fund		
2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.		
PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
	Lottery estimates the potential use of \$200,000-\$300,000 in FY07.	Lottery estimates the potential use of \$200,000-\$300,000 in FY08.
3. Please explain how flexibility was used in the prior and/or current years.		
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE	
	Lottery will address needs for flexibility as the fiscal year progresses.	